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REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1984

W. M. Nixon
State Auditor

REPORT

OF THE

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OF

GEORGIA

YEAR ENDED JUNE 30,

1984

W. M. Nixon
State Auditor

Department of Audits
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WILLIAM M. NIXON
STATE AUDITOR

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December 31, 1984

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1984.

Section I of this volume shows the Combined Balance Sheet of all State agencies and units of the University System of Georgia and the Combined Statement of Changes in Fund Balances for all governmental fund types of all State agencies and current funds and unexpended plant funds of all units of the University System of Georgia, Section II of this volume reports the financial operations of State governmental units and Section III thereof reports the financial operations of units of the University System of Georgia.

One supplement lists the personnel of State agencies and the amount paid to each in the year for services, travel expense and reimbursed expenses, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,

W. M. Nixon
State Auditor

TABLE OF CONTENTS

SECTION I

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS OF ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

	Page
GENERAL COMMENTS	3
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	6
COMBINED STATEMENT OF CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES AND CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	10

SECTION II

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS	17
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM	34
COMBINED STATEMENT OF CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM	38
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS - ALL GOVERNMENTAL FUND TYPES ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM	42
NOTES TO FINANCIAL STATEMENTS	46
STATE REVENUE RECEIPTS	
Summary of State Revenue Receipts	52
Detail of State Revenue Receipts by Class	53
Distribution of State Revenue Receipts	60
STATISTICS	
State Revenue Receipts	65
Distribution of Revenue Receipts by Purpose	66
Distribution of Revenue Receipts by Object	68
DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	
FUNDING AND CUSTODY ACCOUNTS - GENERAL FUND	
Balance Sheet	70
Statement of Changes in Fund Balances	71
Statement of Funds Available and Expenditures	72
Comments	73
Statement of Revenue Collections by Departments	75
Analysis of Appropriation Allotments	76
BALANCE SHEET, BUDGET FUNDS, ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM	83
BALANCE SHEET, BUDGET FUNDS, BY SPENDING UNITS	86
STATEMENT OF CHANGES IN FUND BALANCES, BUDGET FUNDS, BY SPENDING UNITS	92
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES, BUDGET FUNDS, ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM	100
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES, BUDGET FUNDS, BY SPENDING UNITS	104
SUMMARY OF OTHER EXPENDITURES BY SPENDING UNITS	122
STATE REVENUE COLLECTIONS FUND	
Statement of Cash Receipts and Disbursements by State Units	136
DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND	
Combined Balance Sheet - All Funds	141
Statement of Cash Receipts and Disbursements - Debt Service Fund	142
OLD STATE FIXED DEBT	147
SCHEDULE OF GENERAL OBLIGATION BONDS FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED	151
SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED	154

TABLE OF CONTENTS

SECTION II continued

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM continued

Page

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION
- CONSTRUCTION FUND
  - Combined Balance Sheet - All Funds 158
  - Statement of Cash Receipts and Disbursements 159

PUBLIC TRUST FUNDS
- Balance Sheet by State Units 162

PRIVATE TRUST AND AGENCY FUNDS
- Balance Sheet by State Units 166
- Statement of Cash Receipts and Disbursements by State Units 168

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS
- Administrative Services, Department of 170
- Agriculture, Department of 171
- Audits, Department of 172
- Banking and Finance, Department of 172
- Community Affairs, Department of 173
- Comptroller General 174
- Conservation:
  - Forestry Commission, Georgia 175
  - Natural Resources, Department of 176
  - Soil and Water Conservation Committee, State 177
- Defense, Department of 178
- Education:
  - Education, Department of 179
  - Public School Employees' Retirement System - Expense Fund 183
  - Public Telecommunications Commission, Georgia 183
  - Regents of the University System of Georgia, Board of 184
  - Student Finance Commission, Georgia 185
  - Teachers' Retirement System - Expense Fund 186
- Employees' Retirement System - Administrative Expense Fund 187
- Financing and Investment Commission, Georgia State 187
- General Assembly of Georgia 188
- General Obligation Debt Sinking Fund, State of Georgia 188
- Governor, Office of the 189
- Grants, State Aid:
  - To Counties 192
  - To Incorporated Municipalities 192
- Human Resources, Department of 193
- Industry and Trade, Department of 196
- Investigation, Georgia Bureau of 197
- Judicial System:
  - Supreme Court 197
  - Court of Appeals 198
  - Superior Courts 198
  - Administrative Office of the Courts 199
  - Appellate Court Reports 199
  - Court Reporting of the Judicial Council, Board of 200
  - Judicial Administrative Districts, Georgia 200
  - Judicial Qualifications Commission 200
  - Juvenile Court Judges, Council of 201
  - Magistrate Courts Training Council, Georgia 201
- Labor, Department of 202
- Law, Department of 204
- Medical Assistance, Department of 205
- Offender Rehabilitation, Department of 206
- Pardons and Paroles, Board of 209
- Personnel Board, State - Merit System of Personnel Administration 210
- Public Safety, Department of 211
- Public Service Commission 212
- Revenue, Department of 213
- Secretary of State 214
- Subsequent Injury Trust Fund 215
- Transportation, Department of 216
- Veterans Service, State Department of 217
- Workers' Compensation, State Board of 218

SECTION III

ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS 223

COMBINED BALANCE SHEET OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA 234

TABLE OF CONTENTS

SECTION III continued

ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA continued

Page

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA 238

NOTES TO FINANCIAL STATEMENTS 244

BALANCE SHEET BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS
  Resident Instruction Fund 248
  Other Organized Activities 250
  Restricted Funds 253
  Auxiliary Enterprises 254
  Loan Funds 256
  Endowment Funds 257
  Unexpended Plant Fund 258
  Expended Plant Fund 260
  Agency Funds - Student Activities 262
  Agency Funds - Private Trust 264

STATEMENT OF CHANGES IN FUND BALANCES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
  Resident Instruction Fund 268
  Other Organized Activities 272
  Restricted Funds 274
  Auxiliary Enterprises 276
  Loan Funds 280
  Endowment Funds 282
  Unexpended Plant Fund 284
  Expended Plant Fund 288
  Agency Funds - Student Activities 290
  Agency Funds - Private Trust 294

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
  Resident Instruction Fund 296
  Other Organized Activities 298
  Auxiliary Enterprises 300
  Unexpended Plant Fund 302

SUMMARY OF OTHER EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA 306

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
  GRADUATE INSTITUTIONS
    Georgia Institute of Technology 310
    Georgia State University 312
    Medical College of Georgia 313
    University of Georgia 317
  SENIOR COLLEGES
    Albany State College 324
    Armstrong State College 325
    Augusta College 326
    Columbus College 328
    Fort Valley State College 329
    Georgia College 330
    Georgia Southern College 331
    Georgia Southwestern College 332
    Kennesaw College 333
    North Georgia College 335
    Savannah State College 336
    Southern Technical Institute 337
    Valdosta State College 338
    West Georgia College 339
  JUNIOR COLLEGES
    Abraham Baldwin Agricultural College 340
    Albany Junior College 341
    Atlanta Junior College 342
    Bainbridge Junior College 343
    Brunswick Junior College 344
    Clayton Junior College 345
    Dalton Junior College 346
    Emanuel County Junior College 347
    Floyd Junior College 348
    Gainesville Junior College 349
    Gordon Junior College 350
    Macon Junior College 351
    Middle Georgia College 352
    South Georgia College 353
    Waycross Junior College 354
  OTHER
    Skidaway Institute of Oceanography 355

TABLE OF CONTENTS

PUBLIC CORPORATIONS
- Agricultural Commodity Commission for Apples
- Agricultural Commodity Commission for Cotton
- Agricultural Commodity Commission for Eggs
- Agricultural Commodity Commission for Milk
- Agricultural Commodity Commission for Peaches
- Agricultural Commodity Commission for Peanuts
- Agricultural Commodity Commission for Soybeans
- Agricultural Commodity Commission for Sweet Potatoes
- Agricultural Commodity Commission for Tobacco
- Brunswick Port Authority
- Georgia Agrirama Development Authority
- Georgia Boxing Commission
- Georgia Building Authority
- Georgia Building Authority (Hospital)
- Georgia Building Authority (Markets)
- Georgia Building Authority (Penal)
- Georgia Correctional Industries Administration
- Georgia Development Authority
- Georgia Education Authority (Schools)
- Georgia Education Authority (University)
- Georgia Hazardous Waste Management Authority
- Georgia Higher Education Assistance Corporation
- Georgia Highway Authority
- Georgia Ports Authority
- Georgia Residential Finance Authority
- Georgia Seed Development Commission
- Georgia Sports Hall of Fame Board
- Georgia Student Finance Authority
- Georgia World Congress Center Authority, George L. Smith, II
- Herty Foundation
- Jekyll Island State Park Authority
- Lake Lanier Islands Development Authority
- North Georgia Mountains Authority
- Stone Mountain Memorial Association
- State Tollway Authority

OTHER UNITS:
- District Attorneys Retirement System
- Georgia Firemen's Pension Fund
- Judges of the Probate Courts Retirement Fund of Georgia
- Peace Officers' Annuity and Benefit Fund of Georgia
- Sheriffs' Retirement Fund of Georgia
- Superior Court Clerks' Retirement Fund of Georgia
- Superior Court Judges Retirement System

(See separate report of each on file in State Auditor's office)

SECTION I

GENERAL COMMENTS

INTRODUCTION

This is Section I of the annual report of the State Auditor. This section reports on the financial position of the State of Georgia, and includes all State agencies and units of the University System of Georgia, at June 30, 1984.

FINANCIAL CONDITION

A Combined Balance Sheet, which includes all Fund Types and Account Groups of State agencies and a total of all funds of units of the University System of Georgia, as presented on pages 6 and 7, shows that the fund balance of the State's General Fund has been reserved for specific purposes in compliance with applicable State laws. At June 30, 1984, there was no unreserved fund balance (surplus) in the General Fund.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
JUNE 30, 1984

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1984

	GOVERNMENTAL FUND TYPES				
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS
Cash in Banks, on Hand and Time Deposits	$ 23,814,519.48	$ 105,175,539.49	$ 1,838,743.67	$ 21,408.58	$ 26,342.42
Investments, At Cost	744,396,362.73			28,647,671.45	299,755,188.97
Accounts Receivable		790,820,702.79			
Inventories		12,578,939.60			
Due from Other Funds	26,863,826.55	679,798,846.67			
Other Assets		364,144.72			
Land and Buildings					
Amount Available in Debt Service Funds					
Amount to be Provided for Retirement of General Long-Term Debt					
Total Assets	$795,074,708.76	$1,588,738,173.27	$ 1,838,743.67	$28,669,080.03	$299,781,531.39
LIABILITIES AND FUND EQUITY					
Liabilities:					
Vouchers Payable		$1,047,951,336.06			
Due to Other Funds	$679,642,449.04	26,863,826.55			
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00	
General Obligation Bonds Payable					
Total Liabilities	$679,642,449.04	$1,074,815,162.61		$ 15,605.00	
Fund Equity:					
Investment in General Fixed Assets					
Fund Balances					
Reserved					
Designated for 1985 Appropriation to Department of Transportation	$ 4,680,789.80				
Designated for 1985 Appropriation to Peace Officer and Prosecutor Training Fund	5,540,863.56				
Midyear Adjustment Reserve	40,106,021.73				
Revenue Shortfall Reserve	65,104,584.63				
Federal Funds, Matching Funds and Other		$ 513,923,010.66			
State Revenue Collections - Unfunded			$ 1,838,743.67		
Debt Service Fund				$28,653,475.03	
Capital Projects					$299,781,531.39
Resident Instruction Fund, Other Organized Activities and Auxiliary Enterprises					
Public Trust Funds					
Private Trust and Agency Funds					
Unreserved					
Designated for Subsequent Years' Expenditures					
Total Fund Equity	$115,432,259.72	$ 513,923,010.66	$ 1,838,743.67	$28,653,475.03	$299,781,531.39
Total Liabilities and Fund Equity	$795,074,708.76	$1,588,738,173.27	$ 1,838,743.67	$28,669,080.03	$299,781,531.39

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1984

FIDUCIARY FUND TYPES		ACCOUNT GROUPS		UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		1984	1983
$ 480,862,130.85	$248,244,308.72			$ 104,508,386.51	$ 964,491,379.72	$ 784,003,228.10
4,719,659,507.52				48,402,953.80	5,840,861,684.47	5,033,909,013.88
94,177,423.28	1,169.41			61,767,117.73	946,[illegible],413.21	1,181,834,683.28
				14,565,615.68	[illegible]7,144,555.28	22,312,983.14
					706,662,673.22	594,296,948.27
					364,144.72	1,069,316.41
		$1,131,531,967.28		1,385,309,482.44	2,516,841,449.72	2,211,447,231.63
			$ 28,653,475.03		28,653,475.03	17,757,775.06
			970,386,524.97		970,386,524.97	971,192,224.94
$5,294,699,061.65	$248,245,478.13	$1,131,531,967.28	$999,040,000.00	$1,614,553,556.16	$12,002,172,300.34	$10,817,823,404.71
$ 10,266,401.49	$ 5,029,402.25			$ 61,368,200.97	$ 1,124,615,340.77	$ 1,122,533,485.58
				156,397.63	706,662,673.22	594,296,948.27
					15,605.00	15,605.00
			$999,040,000.00		999,040,000.00	988,950,000.00
$ 10,266,401.49	$ 5,029,402.25		$999,040,000.00	$ 61,524,598.60	$ 2,830,333,618.99	$ 2,705,796,038.85
		$1,131,531,967.28		$1,385,309,482.44	$ 2,516,841,449.72	$ 2,211,447,231.63
					4,680,789.80	.00
					5,540,863.56	.00
					40,106,021.73	22,413,128.60
					65,104,584.63	.00
					513,923,010.66	630,176,914.08
					1,838,743.67	1,208,178.55
					28,653,475.03	17,757,775.06
				674,836.18	300,456,367.57	414,885,258.89
				50,501,095.81	50,501,095.81	48,448,434.52
$5,284,432,660.16				74,484,316.21	5,358,916,976.37	4,535,504,456.73
	$243,216,075.88			7,188,333.91	250,404,409.79	202,263,671.11
				34,870,893.01	34,870,893.01	27,922,316.69
$5,284,432,660.16	$243,216,075.88	$1,131,531,967.28		$1,553,028,957.56	$ 9,171,838,681.35	$ 8,112,027,365.86
$5,294,699,061.65	$248,245,478.13	$1,131,531,967.28	$999,040,000.00	$1,614,553,556.16	$12,002,172,300.34	$10,817,823,404.71

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1984

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS
OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1984

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1983			
Reserved	$ 22,413,128.60	$ 630,176,914.08	$ 1,208,178.55
Unreserved			
Designated			
For Subsequent Years' Expenditures			
	$ 22,413,128.60	$ 630,176,914.08	$ 1,208,178.55
ADDITIONS			
Due from Other Funds			
Midyear Adjustment Reserve			
Revenue Shortfall Reserve	$ 26,863,826.55		
Units of the University System of Georgia		$ 156,397.63	
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		(-)178,644,337.57	
Excess of Funds Available over Expenditures	88,568,433.17	725,388,098.25	$ 1,838,743.67
	$ 115,432,259.72	$ 546,900,158.31	$ 1,838,743.67
DEDUCTIONS			
Due to Other Funds			
Midyear Adjustment Reserve			
Revenue Shortfall Reserve		$ 26,863,826.55	
Budget Fund			
Unreserved Fund Balance (Surplus) Returned to General Fund		9,535,814.52	
Fund Balances Carried Over from Prior Years as Funds Available	$ 22,413,128.60	626,754,420.66	$ 1,208,178.55
	$ 22,413,128.60	$ 663,154,061.73	$ 1,208,178.55
FUND BALANCES JUNE 30, 1984	$ 115,432,259.72	$ 513,923,010.66	$ 1,838,743.67

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,

AND

CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS

OF THE UNIVERSITY SYSTEM OF GEORGIA

YEAR ENDED JUNE 30, 1984

DEBT SERVICE	CAPITAL PROJECTS	UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
			1984	1983
$ 17,757,775.06	$ 414,506,811.88	$ 48,826,881.53	$ 1,134,889,689.70	$ 1,104,990,357.43
		25,559,704.89	25,559,704.89	20,850,410.52
$ 17,757,775.06	$ 414,506,811.88	$ 74,386,586.42	$ 1,160,449,394.59	$ 1,125,840,767.95
			$ .00	$ 13,233,845.45
			26,863,826.55	.00
			156,397.63	822,512.85
		$ 3,770,980.03	(-) 174,873,357.54	35,335,876.88
$ 28,653,475.03	$ 299,781,531.39	47,452,402.40	1,191,682,683.91	1,118,008,977.70
$ 28,653,475.03	$ 299,781,531.39	$ 51,223,382.43	$ 1,043,829,550.55	$ 1,167,401,212.88
			$ .00	$ 13,233,845.45
			26,863,826.55	.00
		$ 156,397.63	156,397.63	822,512.85
			9,535,814.52	24,944,725.86
$ 17,757,775.06	$ 414,506,811.88	42,122,196.00	1,124,762,510.75	1,093,791,502.08
$ 17,757,775.06	$ 414,506,811.88	$ 42,278,593.63	$ 1,161,318,549.45	$ 1,132,792,586.24
$ 28,653,475.03	$ 299,781,531.39	$ 83,331,375.22	$ 1,042,960,395.69	$ 1,160,449,394.59

SECTION II

REPORT OF THE STATE AUDITOR OF GEORGIA

ON

ALL STATE AGENCIES,

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

INTRODUCTION

This is Section II of the annual report of the State Auditor. This section reports on the financial operations of all State agencies, excluding the units of the University System, for the fiscal year ended June 30, 1984.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 34 and 35 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 75 shows there was no unreserved fund balance (surplus) in the General Fund. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 83, shows there was an unreserved fund balance (surplus) of the Budget Funds of $26,707,428.92, which is due to the Revenue Shortfall Reserve of the General Fund.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1984	1983
REVENUES		
Taxes, Fines and Forfeits	$ 3,953,902,010.78	$ 3,516,553,567.28
Grants from U. S. Government	1,619,723,683.09	1,779,566,626.55
Grants from Counties and Cities	4,921,930.08	9,010,434.29
Donations for Operations	190,220.76	164,395.32
Rents on Investment Properties	4,291,558.72	3,958,874.29
Interest Earned	86,699,081.54	125,102,351.56
Contributions from Public Trust Funds	4,989,259.70	5,276,421.47
Operating Earnings from Fees, Rents and Sales for Services	568,793,485.19	461,558,915.63
Total State Revenue Receipts	$ 6,243,511,229.86	$ 5,901,189,408.39
EXPENDITURES		
Current		
Personal Services	$ 957,645,776.26	$ 852,241,634.89
Regular Operating Expenses	3,950,358,919.29	3,734,032,457.74
Travel	14,753,951.22	13,556,569.99
Motor Vehicle Equipment Purchases	10,889,529.85	6,581,545.26
Publications and Printing	9,182,093.30	9,711,353.25
Equipment Purchases	20,948,679.96	13,517,337.33
Computer Charges	50,402,807.14	44,062,064.14
Real Estate Rentals	25,711,392.40	17,262,705.13
Telecommunications	44,117,388.20	43,292,983.74
Per Diem, Fees and Contracts	321,021,052.65	282,699,175.01
Capital Outlay	658,914,734.82	822,889,346.83
Authority Lease Rentals	43,788,798.74	52,331,780.50
Debt Service		
Principal Retirement	115,945,000.00	73,820,000.00
Interest and Fiscal Charges	80,529,318.75	90,378,857.50
Total Expenditures	$ 6,304,209,442.58	$ 6,086,377,791.31
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$(-) 60,698,212.72	$(-) 185,188,382.92
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years Fund Balances	$ 1,081,817,801.90	$ 1,058,275,103.23
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	9,535,814.52	24,944,725.86
Proceeds of General Obligation Bonds	126,035,000.00	195,900,000.00
Good Faith Deposit on Unissued Bonds	2,767,400.00	.00
Good Faith Deposit Received in Prior Year	.00	(-) 2,326,200.00
Transfers to Various Authorities for Advanced Retirement of Bonds and Defeasance of Bonds	(-) 15,227,522.19	(-) 16,038,608.03
Total Other Financing Sources (Uses)	$ 1,204,928,494.23	$ 1,260,755,021.04
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 1,144,230,281.51	$ 1,075,566,638.12
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	$ 52,046,240.18	$ 46,063,224.86

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

GENERAL OBLIGATION BONDS continued

A schedule of General Obligation bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 151 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1984, amounted to $999,040,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of $105,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled $204,921,000.00 and had a total debt service of $263,847,611.00. Using the appropriation together with various reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to section 306 (g) of the National Housing Act. Using this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, this transaction has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the Trust Indentures have been cancelled and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 154 through 156 of this report.

This schedule, which includes defeased Georgia Education Authority (Schools) bonds, shows that Authority bonds outstanding at June 30, 1984, amounted to $403,483,000.00.

GENERAL

A schedule of Other expenditures by spending units showing the project activity is presented on pages 122 through 133 of this report. This classification represents expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System, is presented on pages 170 through 218 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

ADMINISTRATIVE SERVICES, DEPARTMENT OF

PRIVATE TRUST AND AGENCY FUNDS

On June 30, 1984, the Private Trust and Agency Funds had $15.00 in accounts receivable, which consisted of an overpayment to the Credit Union. Reimbursement of this overpayment should be secured from the agency involved, from the individual involved or from the person authorizing the disbursement. Unrecovered overpayments are the responsibility of the person authorizing the disbursements. Payments of Private Trust and Agency Funds should not be made in excess of withholdings or collections on hand for such payments.

AUDIT FINDINGS continued

AGRICULTURE, DEPARTMENT OF

PRIOR YEAR'S FINDING

UNSUPPORTED CHARGES TO FEDERAL GRANT

The audit report for the year ended June 30, 1983, called attention to a questionable payment of $56.00 made by the Georgia Department of Agriculture to the U. S. Department of Agriculture, Statistical Reporting Service under Contract Agreement No. 30-3-11-00-000.

Subsequent to the close of the year under review, a refund of $56.00 was received from the U. S. Department of Agriculture, Statistical Reporting Service, and this refund will be reflected in the books and records of the Georgia Department of Agriculture in the next fiscal period.

SALARY OVERPAYMENT

On March 30, 1984, Mrs. Rosemary Porter, a former employee, was overpaid $109.69 for 2.63 days for which she had no accumulated leave. As of June 30, 1984, the Department of Agriculture and the Attorney General's office had been unable to collect this overpayment.

COMMUNITY AFFAIRS, DEPARTMENT OF

IMPROPER EXPENDITURE

In the year under review, the Internal Revenue Service was paid $952.49 for penalties due to late filing of U. S. Income Tax. Expenditures of this nature are improper. Reimbursement of the $952.49 should be secured from the Internal Revenue Service or from the individual authorizing the disbursement. Internal control procedures should be implemented to ensure that all remittances are made on a timely basis.

CASH MANAGEMENT

During the period under review, the Department of Community Affairs did not reconcile bank statements on a timely basis. Prompt reconciliation of bank statements is essential for adequate internal control of cash.

ACCOUNTING AND MANAGEMENT DEFICIENCIES RELATIVE TO FEDERAL GRANTS

Our examination included a study and evaluation of accounting and management controls and procedures applicable to Federal grant awards on a "grant by grant" basis. This study and evaluation was directed primarily toward ascertaining requirements of the various Federal grantor agencies and the requirements set forth in Attachment "P" of OMB Circular A-102. Deficiencies noted were:

(1) The grant award of the Appalachian Regional Commission Consolidated Technical Assistance Program provided for quarterly reimbursements to the Department of Community Affairs for costs incurred by the Department. During the period under review, the Department submitted only one request in June, 1984. Quarterly reimbursement requests should have been submitted by the Department in order to minimize the use of State funds.

(2) Audit adjustments were required for several of the grants due to lack of coordination between the accounting and management sections of the Department in regard to expenditures, deobligations and receipts being posted to incorrect funds. Timely reconciliations between the two sections would enhance the accountability of these funds.

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records of the Department of Community Affairs. The following deficiencies were noted:

(1) There are excessive time lapses between the purchase of items and inclusion of the items into the inventory records.

(2) Certain equipment items purchased during the period were not recorded on the equipment inventory records.

(3) The location of many items was different from that indicated on the inventory records.

(4) Physical inspections and updating of inventory records are not performed on a regular basis.

Strict controls should be established to ensure prompt inclusion in the inventory records of all equipment purchased, and a regularly scheduled physical inspection for updating of the records should be made.

AUDIT FINDINGS continued

CONSERVATION:

NATURAL RESOURCES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

CASH SHORTAGE - DEPARTMENT OF MINES, MINING AND GEOLOGY

In the fiscal year ended June 30, 1959, a shortage of $50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, $6,488.26 of which was recovered in the fiscal year ended June 30, 1960, $2,450.00 was recovered in the fiscal year ended June 30, 1970, $25,000.00 was recovered in the fiscal year ended June 30, 1971, $500.00 was recovered in the fiscal year ended June 30, 1973, and $450.00 was recovered in the fiscal year ended June 30, 1979. A balance of $15,311.74 remained as of June 30, 1984.

STATE REVENUE COLLECTIONS FUND

LICENSING AND BOAT REGISTRATION UNIT INVESTIGATION

The audit report for the year ended June 30, 1983, called attention to cash shortages of $1,750.00 discovered as the result of an investigation of the Licensing and Boat Registration Unit in Tucker, Georgia. In the year under review, reimbursement of the $1,750.00 was received from the Public Employees Blanket Bond No. 80856866 and deposited by the Department of Natural Resources to the State Revenue Collections Fund as shown on Exhibit "D" of unit report.

QUESTIONABLE CHARGES TO FEDERAL GRANT

The audit report for the year ended June 30, 1982, called attention to questionable charges of $94.54 on the Environmental Protection Agency Grant No. I-004130-81-2. The $94.54 is reflected as reserved fund balance on Exhibit "A" of unit report.

UNSUPPORTED CHARGES TO FEDERAL GRANTS

The audit report for the year ended June 30, 1982, called attention to unsupported charges of $53.17 on the Department of Commerce Grant No. NA-81-AA-CZ098. In the year under review, unsupported charges were submitted for reimbursement on the following grants:

Interior, Department of the	
Fish and Wildlife Service	
Endangered Species Act of 1973, P. L. 93-205	
Endangered Plants Project	
Grant No. E-2-1	$ 73.12
Grant No. E-2-3	1,590.72
	$ 1,663.84

The $1,717.01 is reflected as unearned reserve on Exhibit "F" of unit report.

CASH SHORTAGES

UNICOI STATE PARK

In the year under review, the Department of Natural Resources and the Georgia Bureau of Investigation conducted an investigation into discrepancies involving cash deposits at Unicoi State Park. The investigation resulted in the dismissal of an employee and revealed cash shortages of $12,036.62. The Department of Natural Resources requested reimbursement from the Public Employees Blanket Bond No. 80856866 and received the funds in the subsequent fiscal year. Receipt of these funds will be reflected in the audit report for the fiscal year ending June 30, 1985.

FISHERIES MANAGEMENT - SOUTHCENTRAL REGIONAL OFFICE

In the year under review, an internal audit of the Petty Cash Fund of the Southcentral Regional Office of Fisheries Management at Waycross, Georgia, resulted in the dismissal of an employee and revealed cash shortages of $559.01. Reimbursement of the $559.01 was secured from the individual involved, and was deposited by the Department of Natural Resources to the Fisheries Management Petty Cash Fund.

AUDIT FINDINGS continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF continued

SALES TAX PENALTY

In the year under review, the Department of Natural Resources paid $34.38 penalty for late payment of sales tax. Expenditures of this nature are improper. Reimbursement of the $34.38 should be secured from the Georgia Department of Revenue or from the individual authorizing the disbursement. Internal control procedures should be implemented to ensure that all remittances are made on a timely basis.

DEFENSE, DEPARTMENT OF

INVENTORY OF SUPPLIES

The audit report for the year ended June 30, 1983, noted deficiencies in inventory controls of consumable supplies for repairs and maintenance of National Guard Armories. In the year under review, records and procedures were established to control these inventories. Inventory test counts were made by the auditors during this examination and compared with the perpetual inventory records. No errors were found that would materially effect the financial statements; however, in the future, more attention should be given to the accuracy of physical counts.

EDUCATION:

EDUCATION, DEPARTMENT OF

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records and established procedures of the Department of Education utilized in maintaining control of equipment inventory. As a part of this review, we made an effort to trace certain selected equipment purchases made during the year under review to the equipment inventory records. We found that there was not a complete common identifying number recorded in both the Fiscal Accounting and Control System (FACS) and the State Property System Inventory Report. In the limited time available, we were unable to trace the selected items to the equipment inventory records. The Department of Education should establish necessary procedures and strengthen controls to ensure that common identifiers are recorded in both systems and sufficient information is reflected on the equipment inventory records to provide an adequate audit trail in conformity with generally accepted accounting principles.

PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

ACCOUNTING RECORDS

Problems in the accounting function of the Commission that were encountered in the first year of operations continued in the year under review. Sufficient internal accounting controls have not been implemented to ensure that the books and records are maintained on a current basis and necessary adjusting entries are recorded correctly in a timely manner. Management should take immediate action to strengthen controls in the accounting function and to implement administrative procedures necessary for assurance that accounting controls are adequate and are functioning as desired. Administrative procedures should include periodic review of the accounting function to ensure the books and records accurately reflect the financial position of the Commission at the close of each accounting period.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

PRIOR YEAR'S DEFICIT

The audit report for the year ended June 30, 1983, reflected that the Board of Regents of the University System of Georgia had a deficit fund balance of $1,001,462.73 prior to the inclusion of the fund balances (surplus or deficit) of the individual units of the University System. In the year under review, the individual units of the University System returned to the Board $822,512.85 which was the fund balances (surplus) of the institutions at June 30, 1983, and $2,659.90 which was the uncommitted Regents' Scholarship Fund at the institutions at June 30, 1983.

AUDIT FINDINGS continued

EDUCATION: continued

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF continued

PRIOR YEAR'S DEFICIT continued

After taking into consideration the surplus funds returned from the institutions, the Board of Regents of the University System of Georgia had a deficit fund balance of $176,289.98 for the year ended June 30, 1983. This deficit fund balance is in violation of Section 45-12-87 of the Georgia Code, which provides as follows:

> "Requirement of authorization of payments and obligation; liability of persons authorizing payments or receiving payments in violation of provisions of part. No payment shall be made and no obligation shall be incurred against any appropriation unless such payment or obligation has been authorized as provided in this part. Every official authorizing payments in violation of this part, or taking part therein, and every person receiving such payment, or any part thereof, shall be jointly and severally liable to the state for the full amount so paid or received. (Code 1933, 40-419, enacted by Ga. L. 1962, p. 17, 1.)"

ACCOUNTING RECORDS

Prior years' audit reports stated that disbursements of the Employees' Health Benefit Self-Insurance Program in Private Trust and Agency Funds, as presented on Exhibit "H" of unit report, were based on monthly registers of drafts issued which were prepared by the Equitable Life Assurance Society of the United States. These registers plus additional adjustments provided by Equitable were reconciled monthly by personnel of the Board of Regents of the University System of Georgia to a bank account maintained in the Chase Manhattan Bank, New York, New York. Drafts clearing the Chase Manhattan Bank account were returned to the Equitable Life Assurance Society of the United States.

In the year under review, Equitable did not provide the Board of Regents of the University System of Georgia with the additional adjustments needed in order for personnel of the Board to reconcile the bank account maintained at the Chase Manhattan Bank, New York, New York. Accordingly, we were unable to verify cash activity transacted for the fiscal period in the specified bank account, which resulted in an unidentified difference between the bank and book balances at June 30, 1984, of $871,602.10 as carried on the Analysis of Cash Balance, Schedule "6" of unit report.

Because of the incompleteness of the accounting records presented for examination and the lack of internal accounting controls, we were unable to satisfy ourselves by appropriate audit tests or by other means the accuracy of the cash receipts and disbursements as stated in unit report, and as such we offer no opinion to the fairness with which they present the financial position of the Employees' Health Benefit Self-Insurance Program at June 30, 1984. Although instances of actual theft or embezzlement were not disclosed during the audit, we were unable to state that losses could not have occurred. The inadequacy of control systems and confusion of records create a situation where theft or embezzlement is possible and would not be readily detected.

LIABILITY SELF-INSURANCE FUND

A self-insured program of professional liability insurance for its employees effective July 1, 1977, was established by the Board of Regents of the University System of Georgia under powers authorized by Act No. 638 (Senate Bill No. 279) of the General Assembly approved March 30, 1977 (Georgia Laws 1977, pp. 1051-1053). The program insures the employees to the extent that they are not immune from liability against personal liability for damages arising out of the performance of their duties or in any way connected therewith.

The program is handled by the Department of Administrative Services, Fiscal Division as a Public Trust Fund. On June 30, 1984, the fund balance of the Liability Self-Insurance Fund was $2,034,235.00.

HUMAN RESOURCES, DEPARTMENT OF

MOTOR VEHICLE INVENTORY

A comparison of motor vehicle purchases during the year under review to equipment inventory records disclosed that not all motor vehicle purchases were posted to the inventory. Departmental procedures do not include controls to ensure that all purchases are posted to inventory records.

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

MOTOR VEHICLE INVENTORY continued

Due to the condition of the Motor Vehicle Equipment Inventory records, we were unable to determine if the Department of Human Resources was in compliance with the number of motor vehicles authorized by the Supplemental Appropriations Act of 1983-1984.

The Department of Human Resources should take action to ensure that an accurate motor vehicle inventory is maintained and updated on a timely basis. Procedures should include periodic reconciliation of motor vehicle purchases reflected on the Department's accounting records to the motor vehicle equipment inventory. Controls should also be implemented to ensure that the Department is in compliance with the number of vehicles authorized in the Appropriations Act.

GENERAL APPROPRIATIONS - SPECIFIC PROVISIONS

In the year under review, the Department of Human Resources general appropriation included $4,367,750 00 as specific provisions under operations for the following purposes.

OPERATIONS	AMOUNT APPROPRIATED	AMOUNT EXPENDED
For the Purchase of Clotting Factor for the Hemophilia Program	$ 100,000.00	$ 100,000.00
For the Operation of a Hemophilia Program in Atlanta and Augusta	100,000.00	100,000.00
For the Operation of the Rome Cerebral Palsy Center	140,000.00	140,000.00
For the Statewide Program of Pre-Natal and Post-Natal Care	3,879,000.00	3,879,000.00
For Grant to Grady Memorial Hospital in Atlanta for Cystic Fibrosis Program	40,000.00	40,000.00
For Payments to Georgia Building Authority for Maintaining the Grounds at the Roosevelt Warm Springs Institute	5,000.00	5,000.00
For Acquisition of Equipment, Drugs and Medical Treatment of Persons with Cystic Fibrosis over the Age of 21	50,000.00	35,850.86
For the Purpose of a Short-Term Training Program in Alcoholism and Drug Abuse	20,000.00	19,935.00
For the Purpose of Continuing the Work Experience Component at the Fort Yargo Group Home Program	33,750.00	33,750.00
	$ 4,367,750.00	$ 4,353,535.86

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1983, a total of $18,647.44 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the prior years' payroll audit exception which had not been cleared were as follows:

Adams,	Karyn C.	$	509.11
Bagwell,	Sonja B.		27.83
Bailey,	Brenda Marie		91.04
Barker,	Carolyn C.		230.92
Bennett,	Tim H.		99.81
Bland,	Harold W.		71.66
Childers,	Susan K.		234.37
Ebbers,	Mary E.		262.59
Edge,	Nancy R.		108.08
Etheridge,	Wayne C.		66.00
Foreman,	Shirley J.		207.19
Gilmore,	Linda Faye		206.72
Greenway,	Michael		76.76
Henson,	Vale J.		112.70
Hester,	Louise H.		84.50
Ivie,	Deborah L.		64.35
Jackson,	Claude D.		227.46
Johnson,	Ann		10.00
Jones,	Jeannine L.		33.48
Jones,	Patricia		70.00
Kempson,	Beverly D.		1,132.00
Kuser,	Hazel O.		176.96
LeCroy,	Rickey L.		4,278.09
Leegate,	Daphne	(-)	33.39
Lewin,	Linda M.		78.90
Lewis,	Arthur J.		73.06
Long,	Elaine		38.71
Manley,	Janet D.		877.50
Mapp,	Sara E.		231.00
McNease,	Brenda E.		41.50
Moats,	James L.		679.98

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

Morgan,	Mary L.	$	153.81
Moye,	Helen W.		137.25
Newton,	Jean O.		77.64
Parke,	Glaister A.		263.86
Reddick,	Billy		144.67
Reese,	Jerry L.		164.88
Roberson,	Jerry D.		944.46
Robinson,	Linda Faye		427.25
Rowe,	Pamela M.		32.56
Russell,	James		29.66
Solomon,	Cary B.		20.16
Southern,	Brandon, Jr.		229.83
Trawick,	Etta M.		129.59
West,	Grace F.		580.00
Wheeles,	Phillip D.		70.92
Williams,	Jeffrey		56.55
Wyatt,	James L.		198.87
		$	14,050.84

Payroll exceptions reported for the year ended June 30, 1984, which were unresolved at the conclusion of our examination were as follows:

Aaren,	Edith W.	$	40.11
A[illegible]our,	Rosemary T.		57.39
Barkan,	Donna R.	(-)	12.84
Bass,	Rickey A.		65.14
Bradshaw,	Betty C.	(-)	69.66
Bridges,	Kaye S.	(-)	588.24
Brinson,	Sara M.	(-)	39.14
Cornell,	Jennie S.		56.33
Crenshaw,	Marcus L.	(-)	313.38
Davis,	Annie L.	(-)	19.34
Delaney,	Tommy	(-)	812.43
Fox,	Sharron L.		173.09
Gossett,	Linda F.		24.77
Harrison,	Cynthia	(-)	260.25
Hazinski,	Linda K.		216.35
Jackson,	Joan		1,474.12
Jeter,	Sally B.		25.99
Johnson,	Michael E.	(-)	221.00
Jones,	Leonard		73.84
Lewis,	Zenkel		41.00
Lyons,	Pamela W.	(-)	59.85
Pollard,	Patricia		2,279.74
Rhodes,	Deborah L.	(-)	62.58
Richards,	Janie O.		37.09
Rodriguez,	Ricky R.		13.29
Shields,	Barbara A.		10.24
Somers,	Charles G.		83.59
Smoot,	Rickey		178.80
Thornton,	Karen A.		403.00
Wade,	Kathy H.	(-)	56.59
Wilson,	Lena M.	(-)	45.54
		$	2,693.04

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDING

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid $1,950.00 to Omni International, Limited for employee parking. As of July 1, 1983, a balance of $78.00 had not been reimbursed to the Department's Budget Fund. In the year under review, no reimbursement was secured, leaving an uncollected balance of $78.00 at June 30, 1984.

INVESTIGATION, GEORGIA BUREAU OF

MOTOR VEHICLES

The Supplemental Appropriations Act for the fiscal year ended June 30, 1984, provided for the Georgia Bureau of Investigation to have 289 motor vehicles. At June 30, 1984, the Bureau had 290 motor vehicles which was 1 more than authorized by the Act.

AUDIT FINDINGS continued

JUDICIAL SYSTEM:

SUPREME COURT

The accounting records of the Supreme Court of Georgia were deficient in that a general ledger was not utilized to summarize transactions on an ongoing basis. Appropriate action should be taken to implement use of a general ledger as an integral part of the accounting process. Account classification within the general ledger should be established in accordance with the "Accounting Procedures and Instructions" manual issued by the State Auditor's office.

SUPERIOR COURTS

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1982, showed an account receivable for $281.73, which was the uncollected amount of a salary overpayment made to a former employee, Ms. Margaret A. Leonard. No reimbursement was received during the year under review. The unrecovered balance of $281.73 is shown as an account receivable in unit report and efforts should be continued to collect this amount.

CURRENT YEAR'S FINDING

SALARY OVERPAYMENT

In the year under review, a salary overpayment of $38.10 was made to Ms. Margaret R. Miller. Reimbursement of $38.10 was secured after the close of the fiscal year and will be reflected in the audit report for the year ending June 30, 1985.

MEDICAL ASSISTANCE, DEPARTMENT OF

MEDICAID MANAGEMENT INFORMATION SYSTEM

STATISTICAL SAMPLE RESULTS

The Department of Medical Assistance is operating under a medicaid plan which has been approved by the Federal Government. As a part of this plan, a computerized Medicaid Management Information System has been established and is utilized to pay Medicaid Benefits. Claims expense, which is processed through this system, is posted to the Fiscal Accounting and Control System (FACS) through a computerized interface program.

As a part of our audit, a monetary precision materiality sample (stratified random sample drawn from different monetary strata which exist within the population under review) was used to test the accuracy and validity of the adjudicated claims paid (nursing homes excluded) of the Medicaid Management Information System for the fiscal year ended June 30, 1984, as these claims appeared within the sub-system. The results of this sample disclosed twenty-three (23) overpayments and two (2) underpayments out of the 623 claims examined. The following types of errors occurred:

(1) Overpayments to Physicians
(2) Overpayments on Drug Claims
(3) Overpayment to Institutions
(4) Overpayments on Medicare Crossover Claims
(5) Underpayment to a Physician
(6) Underpayment on Drug Claim

The assurance of reliability statement which was attributable to this sample at the initial design, was as follows: If all underlying source documentation and substantiation for each claim, randomly drawn, is properly examined and found to be error free, then there is a 95% probability that the population does not include more than $1,377,207.00 in claims which are in error, by any amount, out of a total population amount of $275,441,433.76 for the period July 1, 1983, through March 31, 1984.

Based upon the 25 monetary errors discovered, an evaluation of the sample has been computed, and the revised reliability statement is as follows: All underlying source documentation and substantiation for each sampling unit, randomly drawn, has been properly examined. Those items with audit findings have been evaluated by the sample routine. Consequently, there is a 95% probability that the population described above would contain an estimated $3,776,166.41 in claim benefit payments which are in error by any amount. Moreover, there is a 95% probability that the true value of this estimate could be, as much as, $6,843,070.98, which amount is the adjusted upper precision limit of the estimate.

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

MEDICAID MANAGEMENT INFORMATION SYSTEM continued

STATISTICAL SAMPLE RESULTS continued

We believe that the errors found in our sample as a result of this audit provide material evidence of serious deficiencies and inadequacies which exist in the present Medicaid Management Information System. These deficiencies and inadequacies exist in three subject areas: accounting internal control, system auditability and system security. Specific weaknesses in the design and operation of the present system and suggested corrective actions have been communicated to the Department of Medical Assistance. Our audit reports of previous years have commented upon these same deficiencies and inadequacies.

INSTITUTIONAL CLAIM PAYMENT METHODOLOGY

Prior to January 1, 1983, it was the policy of the Department of Medical Assistance to pay institutional claims (hospitals, etc.) on a basis of "billed charges" submitted, then reduced by a pre-established reimbursement rate for each provider. This reimbursement rate was periodically determined by independent auditors acting as agents for the Department of Medical Assistance. Cost settlements were then initiated between the Department of Medical Assistance and the individual providers based on the findings disclosed in those examinations. From our audit standpoint, however, the following problems were apparent from the cost settlement procedure described above:

(1) Cost settlements are determined by agents of the Department of Medical Assistance from the limited scope examinations or desk reviews of the institutional cost reports, which do not express an opinion on the provider's financial statements.

(2) Cost settlements of providers are not completed on a timely enough basis to reflect all relevant adjustments of current year expenditures.

(3) Amounts due to State and Federal governments arising from cost settlements due from providers are not recorded by the Department as accounts receivable on their formal accounting records.

(4) Cost settlements are brought into the Medicaid Management Information System as "gross level adjustments". There is no audit trail available to trace these "adjustments" back to the original claims that were involved.

Effective January 1, 1983, the Department of Medical Assistance, with approval of the Health Care Financing Administration, instituted a new reimbursement system to pay hospital claims. Under this system, hospitals are reimbursed a "flat amount" per client admission (irregardless of procedure) depending upon the number of client admissions in any given period. There is no provision for cost settlements to be made under this new reimbursement system.

As the Institutional claim payment system is currently administered, the Department of Medical Assistance does not record, in the individual base record, the case utilization count of the institution as each transaction occurs. The utilization count is necessary to confirm that the proper rate was used for the claim payment. The Department of Medical Assistance accounting personnel have been informed of the need of corrective action.

On September 23, 1983, the Department of Medical Assistance entered into a contractual agreement with The Computer Company, located in Richmond, Virginia, for the operation of the Georgia Medicaid Management Information System. This agreement provides for claims processing operations by The Computer Company to begin on July 2, 1984. Therefore, subsequent operations of the system are under contract and those specific weaknesses in the design and operation of the system, which have been communicated to management of the Department of Medical Assistance, are to be corrected under terms of the contract.

At June 30, 1984, there were material cost settlements pending under the old reimbursement system for the calendar year 1982. Management of the Department of Medical Assistance advises that most of these settlements should be completed by June 30, 1985.

Because of the known errors existing within the system design and internal control of the Medicaid Management Information System at June 30, 1984, and the unrecorded receivables and payables outstanding that may arise as a result of the cost settlement process under the old reimbursement system, we do not feel that sufficient competent evidential matter was obtainable during the course of our audit to enable the Department of Audits to render an unqualified opinion on the financial transactions of the Medicaid Management Information System for the period under review.

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

RECOVERY OF OVERPAYMENTS

During the year under review, the Department of Medical Assistance recovered $731,785.11 from physicians for prior year overpayments. Of the $731,785.11 recovered, $488,003.94 represented the Federal share of such overpayments; however, since the Department reimbursed the Federal Government for the Federal share of these overpayments in the prior year, the total amount recovered has been credited to appropriate State surplus accounts.

CARRY-OVER FROM PRIOR YEAR

At July 1, 1983, the Department of Medical Assistance had a reserved fund balance for State funds of $27,842,379.12. During the year under review, the Department did not carry this reserve forward into the 1984 funds available, which materially understated the Department's financial statements.

BANK RECONCILIATIONS

At the close of the fiscal year ended June 30, 1984, twenty-two (22) book errors in excess of $10,000.00 each were on the Department's bank reconciliations. These errors included items dating from July, 1981 and amounted to $8,858,480.43 in gross adjustments. The Department's supervisory accounting personnel should review bank reconciliations monthly and any book errors should be corrected immediately.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1984, there were $2,041.02 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

Brown,	Shirley A.	1982	$ 271.08
Dew,	Raymond S.	1980	228.75
Harrell,	Alicia	1984	37.60
Leary,	Michele D.	1980	119.00
McLamore,	Kim	1982	481.00
Morgan,	Mary H.	1984	136.78
Pajella,	Deseree	1984	551.81
Young,	Donald W., Sr.	1980	215.00
			$ 2,041.02

Efforts should be continued to resolve these exceptions.

SUMMARY

Accounting errors disclosed by examination, failures to record material financial events and unrecorded adjustments for errors disclosed by bank reconciliations indicate weaknesses exist within the Department's administrative procedures and internal accounting controls. Management should initiate appropriate action necessary to strengthen controls and establish administrative procedures necessary to ensure that accurate financial records are maintained on a continuing basis.

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1972, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at $32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was the Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of $20,600.00 per annum and a subsistence allowance of $2,000.00 per annum, making total compensation of $22,600.00. Mr. MacDougall drew $32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of $9,900.08. Mr. MacDougall's repayments of principle and interest accrued is listed below:

AUDIT FINDINGS continued

OFFENDER REHABILITATION, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL continued

Total Amount of Overpayment		$ 9,900.08
Accrued Interest		4,995.63
		$ 14,895.71
Less: Repayments for Fiscal Years Ended:		
June 30, 1981	$ 2,128.59	
June 30, 1982	2,838.12	
June 30, 1983	2,365.10	
June 30, 1984	3,074.63	10,406.44
Balance Due at June 30, 1984		$ 4,489.27

PAYMENT OF GARNISHMENT

The audit report for the year ended June 30, 1980, stated that the Department of Offender Rehabilitation paid $754.97 for a legal judgment rendered by the Richmond County Superior Court because of the failure to comply with a proper legal notice of garnishment. The failure to comply with the legal notice resulted from the lack of faithful performance of duties by employees and is therefore considered the personal obligation of employees and officials responsible for disbursement of the Budget Fund.

A letter dated June 20, 1979, from David C. Evans, Commissioner of the Department of Offender Rehabilitation, to Mr. John C. Walden, Assistant Attorney General, requested legal assistance in recovering the $754.97 from the former employee, Mr. Thomas C. Williams. Regardless of whether or not this litigation is successful does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure.

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

SELF INSURED HEALTH PROGRAM

Effective January 1, 1976, the State began self-insurance coverage. A contract was executed with the Travelers Insurance Company, effective January 1, 1976, to process all claims and to prepare payment drafts which were paid through a bank account maintained for this purpose by the State Personnel Board. This contract with the Travelers Insurance Company expired December 31, 1976. A contract was executed with Blue Cross/Blue Shield, effective January 1, 1977, to provide the service.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included with claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted.

EMPLOYEES' DEFERRED COMPENSATION PROGRAM

A program for deferred compensation for public employees was established by the State Personnel Board under powers authorized by Act 821 of the General Assembly, House Bill 1590, approved on March 18, 1974, (Ga. Laws 1974 p. 198). The program was implemented on July 1, 1980, and the State Personnel Board executed a servicing agreement with T. Rowe Price Associates, Incorporated, Baltimore, Maryland to assist in the administration of the program including the management of investments made in accordance with options elected by the various participating employees.

Funds received by the State Personnel Board on behalf of participating employees are reflected as Private Trust and Agency Funds, and a summary of transactions relating to this program is shown on Exhibit "F" of unit report.

PUBLIC SAFETY, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

At June 30, 1984, the following payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved:

AUDIT FINDINGS continued

PUBLIC SAFETY, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

NAME		FISCAL YEAR		AMOUNT
Barry,	Darlene	1980	$	15.84
Bishop,	Donna S.	1984	(-)	45.57
Canady,	James J.	1983		396.50
Chastain,	William D.	1984		76.50
Dixon,	James A.	1984		80.50
Kirk,	Jimmy W.	1984		86.50
Murdock,	Faye	1983		274.50
Shanks,	Johnathon K.	1984		20.00
Sikes,	Deborah A.	1984		41.50
Walker,	Paul M., Jr.	1984		277.50
Wheeler,	Horace J.	1984		120.75
			$	1,344.52

Efforts should be continued to resolve these exceptions.

PER DIEM PAYMENTS

In the year ended June 30, 1980, the Department of Audits provided the Department of Public Safety with a list containing possible violations of Georgia Code Section 89-913 which occurred during the fiscal year ended June 30, 1979.

This Code Section states, in part, as follows:

> "It shall be unlawful for any full-time appointive State official or employee to contract to buy from or sell to the State of Georgia any real or personal property, goods or services, or a combination thereof, when such purchase or sale would benefit or be likely to benefit, such official or employee..."

The Department of Public Safety determined that this list contained the names of ten (10) individuals who were paid per diem payments totaling $2,582.02 that were in conflict with the Code.

In the year ended June 30, 1981, the Department of Audits provided a list of possible violations of the aforementioned Code for the fiscal year ended June 30, 1980. The Department of Public Safety determined that this list contained the names of six (6) individuals who were paid per diem payments totaling $952.18 that were in conflict with the Code.

The Department of Public Safety has requested reimbursement of these payments, but as of June 30, 1984, no reimbursements had been received. The Department should continue its efforts to collect these payments.

FEES FOR CONVICTION REPORTS PAID TO CLERKS OF COURTS

Section 40-5-53 of the Official Code of Georgia provides that every court having jurisdiction over offenses committed under any law of the state or ordinance adopted by a local authority, regulating the operation of motor vehicles on highways shall forward to the Department of Public Safety, within ten days after the conviction of any person in such court for a violation of any such law, a uniform citation form. This section further provides that the Department of Public Safety shall pay to the clerk of the court forwarding the report 25¢ for each report forwarded.

In the year under review, the Department of Public Safety paid $197,251.50 to the clerks of various courts within the state for conviction reports forwarded.

An opinion of the Attorney General, dated November 1, 1979, states that clerks of the courts are not authorized to retain such fees paid when the clerk of the court is on a salary basis of compensation, but such fees should be paid into the treasury of the governing entity.

Audit procedures utilized in our examination disclosed several instances where checks issued by the Department of Public Safety for such fees were made payable to the individual serving as clerk of the court and such checks were cashed by the individual or deposited to the personal account of the individual serving as clerk of the court. In those instances which came to our attention, where fees have apparently been retained by the clerk of the court, the proper officials of the counties and municipalities have been informed. We have also made available to the proper officials of the counties and municipalities photo copies of such checks issued, with endorsement thereon, to aid them in resolving this issue.

AUDIT FINDINGS continued

PUBLIC SERVICE COMMISSION

As part of the examination of the fiscal year ended June 30, 1984, audit tests were made to determine the accuracy of the physical equipment inventory records of the Public Service Commission. The inventory list for equipment had not been updated to include all equipment purchased during the fiscal year. However, as of the date of this audit, the Commission was in the process of taking a complete physical equipment inventory to update all inventory records. It is recommended that the Commission revise inventory controls to include procedures to update inventory records for all new purchases on a continuing basis.

REVENUE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

MOTOR FUEL TAX UNIT

No change was made in this period of the $69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

A payroll exception relative to overpayment to May L. Holland in the amount of $70.50, as stated in the audit reports for the years ended June 30, 1982 and June 30, 1983, remained unresolved at June 30, 1984. Efforts should be continued to resolve this exception.

MOTOR VEHICLE TAX UNIT

State revenue collections from the Motor Vehicle Division, as shown on Schedules "14" and "15" of unit report, could not be reconciled to actual cash receipts for the period under review. Unidentified adjustments in computerized controls of $210,223.37 are shown on page 3 of Schedule "13" of unit report. In order to reconcile the Motor Vehicle Division Activity with funds transmitted to the Department of Administrative Services, Fiscal Division, the following procedures should be implemented in the Motor Vehicle Division:

(1) The cash receipts journal should be reviewed periodically to ensure that funds are classified correctly. Total deposits in the cash receipts journal should be reconciled to the central accounting office on a monthly basis.

(2) The Motor Vehicle Division should resume preparation of the financial reports which were prepared through the fiscal year ended June 30, 1983. The information generated on these reports should be reconciled with the cash receipts journal. These reports will provide information necessary to reconcile the Motor Vehicle Division's computer run activity, as reported in Schedules "14" and "15" of unit report, to funds transmitted to the Department of Administrative Services, Fiscal Division. The financial reports should be prepared beginning in July, 1984, and should be compiled on a monthly basis.

(3) Documents in process as posted to the ledger should be reconciled to documents on hand each month.

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division $29,005,915.08, which had not been recorded in the system in the fiscal year ended June 30, 1984. These documents in process, as reflected on Schedule "13", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1984, there were $2,412.75 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

NAME		FISCAL YEAR	AMOUNT
Tanner,	Mildred S.	1980	$ 1,671.49
Tanner,	Mildred S.	1981	664.24
Whitehead,	Betty Z.	1980	77.02
			$ 2,412.75

Efforts should be continued to resolve these exceptions.

AUDIT FINDINGS continued

SECRETARY OF STATE continued

THEFT OF FUNDS

Between April 22 and July 16, 1980, thefts of merchandise occurred at the Department's Central Supply warehouse by four temporary employees. The monetary value of the loss was estimated at $7,645.00. All four employees were subsequently convicted of "theft by taking" and ordered to make restitution in the amount of $2,000.00 each through Fulton County Superior Court of the State of Georgia. In the prior year, restitution of $2,000.00 was received from the Fulton County Court and a settlement of $1,250.00 was received from the bonding company. In the year under review, restitution of $195.00 was received from the Fulton County Court and this amount is shown on Exhibit "B" of unit report.

GENERAL

A special audit has been conducted by the State Auditor's office on the Archives and Records Division of the Secretary of State covering the period July 1, 1982 through October 31, 1983. This audit is on file in the State Auditor's office.

TRANSPORTATION, DEPARTMENT OF

GENERAL APPROPRIATIONS - SPECIFIC PROVISOS

In the year under review, the Department of Transportation's general appropriation included $1,250,000.00 as specific provisions under capital outlay for the following purposes:

	AMOUNT APPROPRIATED	AMOUNT EXPENDED
CAPITAL OUTLAY		
For Paving State and Local Schools and Institutions	$ 750,000.00	$ 750,000.00
For Paving State Parks and Historic Sites	500,000.00	499,999.60
	$ 1,250,000.00	$ 1,249,999.60

CHANGE IN ACCOUNTING SYSTEMS

On July 1, 1983, the Department of Transportation implemented two new accounting systems designed for utilization by all agencies of State government. These systems, Fiscal Accounting and Control System (FACS) and Cost Accounting Management System (CAMS), were designed and are administered by the Department of Administrative Services. The management of the Department of Transportation is responsible for the proper use and adaptation of these systems to meet its specific needs. During the year under review, the Department of Transportation encountered various "start-up" problems with these accounting systems. These problems were primarily due to the accounting staff being unfamiliar with the new systems. Management is aware of problems disclosed by this examination and action has been initiated to resolve the problems during the subsequent fiscal year.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1984

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1984

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits	$ 23,814,519.48	$ 105,175,539.49	$ 1,838,743.67	$ 21,408.58
Investments, at Cost	744,396,362.73			28,647,671.45
Accounts Receivable		790,820,702.79		
Inventories		12,578,939.60		
Due from Other Funds	26,707,428.92	679,642,449.04		
Other Assets		364,144.72		
Land and Buildings				
Amount Available in Dept Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$ 794,918,311.13	$ 1,588,581,775.64	$ 1,838,743.67	$28,669,080.03
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers Payable		$ 1,047,951,336.06		
Due to Other Funds	$ 679,642,449.04	26,707,428.92		
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	$ 679,642,449.04	$ 1,074,658,764.98		$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Designated for 1985 Appropriation to Department of Transportation	$ 4,680,789.80			
Designated for 1985 Appropriation to Peace Officer and Prosecutor Training Fund	5,540,863.56			
Midyear Adjustment Reserve	40,106,021.73			
Revenue Shortfall Reserve	64,948,187.00			
Federal Funds, Matching Funds and Other		$ 513,923,010.66		
State Revenue Collections - Unfunded			$ 1,838,743.67	
Debt Service Fund				$28,653,475.03
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Total Fund Equity	$ 115,275,862.09	$ 513,923,010.66	$ 1,838,743.67	$28,653,475.03
Total Liabilities and Fund Equity	$ 794,918,311.13	$ 1,588,581,775.64	$ 1,838,743.67	$28,669,080.03

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

JUNE 30, 1984

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
CAPITAL PROJECTS	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1984	1983
$ 26,342.42	$ 480,862,130.85	$ 248,244,308.72			$ 859,982,993.21	$ 696,326,674.51
299,755,188.97	4,719,659,507.52				5,792,458,730.67	4,985,445,483.41
	94,177,423.28	1,169.41			884,999,295.48	1,126,546,617.35
					12,578,939.60	8,544,695.33
					706,349,877.96	592,651,922.57
					364,144.72	1,069,316.41
			$ 1,131,531,967.28		1,131,531,967.28	925,003,931.41
				$ 28,653,475.03	28,653,475.03	17,757,775.06
				970,386,524.97	970,386,524.97	971,192,224.94
$ 299,781,531.39	$ 5,294,699,061.65	$ 248,245,478.13	$ 1,131,531,967.28	$ 999,040,000.00	$10,387,305,948.92	$ 9,324,538,640.99
	$ 10,266,401.49	$ 5,029,402.25				
					$ 1,063,247,139.80	$ 1,072,452,667.14
					706,349,877.96	592,651,922.57
					15,605.00	15,605.00
				$ 999,040,000.00	999,040,000.00	988,950,000.00
	$ 10,266,401.49	$ 5,029,402.25		$ 999,040,000.00	$ 2,768,652,622.76	$ 2,654,070,194.71
			$ 1,131,531,967.28		$ 1,131,531,967.28	$ 925,003,931.41
					4,680,789.80	.00
					5,540,863.56	.00
					40,106,021.73	21,590,615.75
					64,948,187.00	.00
					513,923,010.66	630,176,914.08
					1,838,743.67	1,208,178.55
					28,653,475.03	17,757,775.06
$ 299,781,531.39					299,781,531.39	414,506,811.88
	$ 5,284,432,660.16				5,284,432,660.16	4,463,911,093.35
		$ 243,216,075.88			243,216,075.88	196,313,126.20
$ 299,781,531.39	$ 5,284,432,660.16	$ 243,216,075.88	$ 1,131,531,967.28		$ 7,618,653,326.16	$ 6,670,468,446.28
$ 299,781,531.39	$ 5,294,699,061.65	$ 248,245,478.13	$ 1,131,531,967.28	$ 999,040,000.00	$10,387,305,948.92	$ 9,324,538,640.99

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1984

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1984

	GENERAL	BUDGET
FUND BALANCES JULY 1, 1983		
Reserved	$ 21,590,615.75	$ 630,176,914.08
ADDITIONS		
Due from Other Funds		
Midyear Adjustment Reserve		
Revenue Shortfall Reserve	$ 26,707,428.92	
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		$(-) 178,644,337.57
Excess of Funds Available over Expenditures	88,568,433.17	725,388,098.25
	$ 115,275,862.09	$ 546,743,760.68
DEDUCTIONS		
Due to Other Funds		
Midyear Adjustment Reserve		
Revenue Shortfall Reserve		$ 26,707,428.92
Unreserved Fund Balance (Surplus) Returned to General Fund		9,535,814.52
Fund Balances Carried Over from Prior Year as Funds Available	$ 21,590,615.75	626,754,420.66
	$ 21,590,615.75	$ 662,997,664.10
FUND BALANCES JUNE 30, 1984	$ 115,275,862.09	$ 513,923,010.66

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1984

STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
			1984	1983
$ 1,208,178.55	$ 17,757,775.06	$ 414,506,811.88	$ 1,085,240,295.32	$ 1,061,522,726.23
			$ .00	$ 12,411,332.60
			26,707,428.92	.00
			(-) 178,644,337.57	31,370,760.04
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	1,144,230,281.51	1,075,566,638.12
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 992,293,372.86	$ 1,119,348,730.76
			$ .00	$ 12,411,332.60
			26,707,428.92	.00
			9,535,814.52	24,944,725.86
$ 1,208,178.55	$ 17,757,775.06	$ 414,506,811.88	1,081,817,801.90	1,058,275,103.21
$ 1,208,178.55	$ 17,757,775.06	$ 414,506,811.88	$ 1,118,061,045.34	$ 1,095,631,161.67
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 959,472,622.84	$ 1,085,240,295.32

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1984

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1984

	GENERAL	BUDGET
REVENUES		
Taxes, Fines and Forfeits		$ 52,046,240.18
Grants from U. S. Government		
Federal Revenue Sharing	$ .00	
Recovery of Advanced Construction Funds		
All Other		1,619,723,683.09
Grants from Counties and Cities		4,921,930.08
Donations for Operations		190,220.76
Rents on Investment Properties		
Interest Earned		
Federal Revenue Sharing		
All Other		7,189,877.74
Contributions from Public Trust Funds		4,989,159.70
Operating Earnings from Fees, Rents and Sales for Services		501,617,077.72
Total State Revenue Receipts	$ .00	$ 2,190,678,189.27
EXPENDITURES		
Current		
Personal Services	$ .00	$ 957,645,776.26
Regular Operating Expenses		
Benefits		928,140,313.78
Grants		2,653,178,423.28
Other		368,747,183.23
Travel		14,753,951.22
Motor Vehicle Equipment Purchases		10,889,529.85
Publications and Printing		9,182,093.30
Equipment Purchases		20,948,679.96
Computer Charges		50,402,807.14
Real Estate Rentals		25,711,392.40
Telecommunications		44,117,388.20
Per Diem, Fees and Contracts		318,745,969.62
Capital Outlay		454,661,781.98
Authority Lease Rentals		43,788,798.74
General Obligation Debt Sinking Fund		145,225,592.72
Debt Service		
Principal Retirement		
Interest and Fiscal Charges		
Total Governmental Costs	$ .00	$ 6,046,139,681.68
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ .00	$(-)3,855,461,492.41
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years		
Fund Balances	$ 21,590,615.75	$ 626,754,420.66
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	9,535,814.52	
Appropriations from General Fund to Budget Fund	(-)3,953,160,170.00	3,953,160,170.00
Transfers from State Revenue Collections Fund to General Fund	4,010,602,172.90	
Proceeds of General Obligation Bonds		
Good Faith Deposit on Unissued Bonds		
Good Faith Deposit Received in Prior Year		
Operating Transfers		
From Other Funds		935,000.00
To Other Funds		
Transfers to Various Authorities for Advance Retirement of Bond and Defeasance of Bonds		
Total Other Financing Sources (Uses)	$ 88,568,433.17	$ 4,580,849,590.66
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 88,568,433.17	$ 725,388,098.25

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1984

STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
			1984	1983
$ 3,901,855,868.60			$ 3,953,902,108.78	$ 3,516,553,567.38
			00	1,035,618.00
			.00	20,000,000.00
			1,619,723,683.09	1,758,530,408.55
			4,921,930.08	9,010,434.19
			190,220.76	164,895.32
4,291,558.72			4,291,558.72	3,956,874.29
			.00	45,368.18
39,911,340.33	$ 6,454,830.35	$ 33,143,035.12	86,699,083.54	125,056,983.38
			4,989,159.70	5,276,423.47
65,173,970.37		2 002,437.10	568,793,485.19	461,558,915.63
$ 4,011,232,738.02	$ 6,454,830.35	$ 35,145,472.22	$ 6,243,511,229.86	$ 5,901,189,488.39
$ .00			$ 957,645,776.26	$ 892,241,634.89
			928,140,313.78	921,951,779.00
			2,653,178,423.28	2,457,360,864.82
		$ 292,999.00	369,040,182.23	354,719,813.92
			14,753,951.22	13,556,569.99
			10,889,529.85	6,581,545.26
			9,182,033.30	9,711,353.25
			20,948,679.96	13,517,337.33
			50,402,807.14	44,062,064.14
			25,711,392.40	17,262,765.13
			44,117,388.20	43,292,983.74
		2,275,083.03	321,021,052.65	282,699,175.01
		204,252,952.84	658,914,734.82	822,889,346.83
			43,788,798.74	52,331,780.50
	$(-) 145,225,592.72		.00	.00
	115,945,000.00		115,945,000.00	73,820,000.00
	80,529,318.75		80,529,318.75	80,378,857.50
$ .00	$ 51,248,726.03	$ 206,821,034.87	$ 6,304,209,442.58	$ 6,086,377,871.31
$ 4,011,232,738.02	$(-) 44,793,895.68	$(-) 171,675,562.65	$(-) 60,698,212.72	$(-) 185,188,382.92
$ 1,208,178.55	$ 17,757,775.06	$ 414,506,811.88	$ 1,081,817,801.90	$ 1,058,275,103.21
			9,535,814.52	24,944,725.86
			.00	.00
(-)4,010,602,172.90			.00	.00
		126,035,000.00	126,035,000.00	195,900,000.00
		2,767,400.00	2,767,400.00	.00
			.00	(-) 2,326,200.00
	55,689,595.65		56,624,595.65	26,277,580.89
		(-) 56,624,595.65	(-) 56,624,595.65	(-) 26,277,580.89
		(-) 15,227,522.19	(-) 15,227,522.19	(-) 16,038,608.03
$(-)4,009,393,994.35	$ 73,447,370.71	$ 471,457,094.04	$ 1,204,928,494.23	$ 1,260,755,021.04
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 1,144,230,281.51	$ 1,075,566,638.12

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1984

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of Act No. 589 of Georgia Laws 1984 as approved February 7, 1984, by the General Assembly of Georgia, which is referred to in this report as the Supplemental Appropriations Act of 1983-1984.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collection Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPES

PUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

FIDUCIARY FUND TYPES continued

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

OTHER FINANCIAL NOTES

(1) DESIGNATED FOR 1985 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION - The Fund Balance reserved and designated for 1985 Appropriation to Department of Transportation represented the excess of actual Motor Fuel Tax collections for the year ended June 30, 1984, over the estimated Motor Fuel Tax collections budgeted for fiscal year ended June 30, 1985. This reserve was established in compliance with Article III, Section IX, Paragraph VI, subsection (b) of the State Constitution.

(2) DESIGNATED FOR 1985 APPROPRIATION TO THE PEACE OFFICER AND PROSECUTOR TRAINING FUND - The Fund Balance reserved and designated for 1985 Appropriation to the Peace Officer and Prosecutor Training Fund was established in compliance with Act No. 451 of the 1983 Georgia Laws. This Act provides that: "An amount equal to all funds remitted as provided in Code Section 15-21-74 in the immediately preceding year shall be appropriated to fund law enforcement or prosecutorial officers' training, or both, and activities incident thereto".

(3) MIDYEAR ADJUSTMENT RESERVE - The Fund Balance reserved for Midyear Adjustment Reserve was established in compliance with Act No. 1423 of the 1982 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve".

(4) REVENUE SHORTFALL RESERVE - The Fund Balance reserved for Revenue Shortfall Reserve was established in compliance with Act No. 901 of the 1976 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of the net revenue collections of such fiscal year to the extent that such surplus is available therefor".

(5) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of the State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers

OTHER FINANCIAL NOTES continued

shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

(6) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Georgia Legislative Retirement System, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement Fund, Superior Court Judges Retirement System and District Attorneys' Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors, their employees and State Court employees. The Georgia General Assembly in Georgia Laws 1982, Act No. 1372, amended the 1949 Act establishing this Retirement System. This Act created a new retirement benefits plan with a new benefit structure requiring changed participation requirements for new employees hired on or after July 1, 1982. This Act also gave members of the Retirement System, prior to July 1, 1982, the option of remaining under the old benefits plan or transferring to the new plan. The Employees' Retirement System of Georgia has approximately 53,000 members, of which approximately 45,000 remain under the old benefits plan. At June 30, 1984, the contribution of members remaining under the old benefits plan was computed at 4% on the first $4.200.00 of annual salary and 7% of salary in excess of $4,200.00. These employees actually paid 1 1/4% of salary to the Retirement System and the State paid the remainder of the employees' contributions on behalf of the employees. The employer's contribution was 11 3/4% of annual salary. At June 30, 1984, there were approximately 8,000 members of the new benefits plan and their contribution to the Retirement System was computed at 1/4 of 1% of annual salary. The employer's contribution for members of the new benefits plan was 16 1/2% of annual salary. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Legislative Retirement System was established in 1967 to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. Prior to 1981, this Retirement System had no membership, and those eligible for membership were members of the Employees' Retirement System of Georgia. An Act of the General Assembly in 1980 amended the Act of 1967 creating this Retirement System, and required that eligible members make an election to remain in the Employees' Retirement System or become a member of the Georgia Legislative Retirement System. This . t further required that their election be made prior to the second Monday in January, 1981. This Retirement System has 223 active members who contribute 7 1/2% of their salaries, of which 4 3/4%, less $7.00 monthly, is contributed by the State on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 7 3/4% of salaries paid. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Teachers' Retirement System of Georgia was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 140,000 members who contribute 6% of their salaries. The State currently contributes 13.23% of State salaries and the local boards of education contribute 12.71% of salaries for employees on amount in excess of State salaries and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Public School Employees' Retirement System of Georgia was established in 1970 for school bus drivers and cafeteria employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 24,700 active members who contribute $4.00 each per month for nine months of the year. In the current year the State contributed $12,387,000.00. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

OTHER FINANCIAL NOTES continued

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has 120 members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 117 active members who contribute 7 1/2% of State salary. If they elect spouses benefit coverage they may contribute an additional 2 1/2% which will entitle surviving spouse for benefit coverage for life or until remarriage or they may contribute an additional 2 3/4% which will entitle surviving spouse for benefit coverage for life. Members also have the option of contributing an additional 1% of State salary and becoming eligible for post retirement cost-of-living benefit adjustments. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of State salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

The District Attorneys' Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys' Retirement System has 42 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

(7) SICK LEAVE AND ANNUAL LEAVE - Except for employees of the Superior Courts of Georgia, all regular State employees of State Departments, Bureaus, etc., earn one and one-quarter days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

Except for employees of the Superior Courts of Georgia, all regular State employees of State Departments, Bureaus, etc., earn one and one-quarter days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn one and one-half days per month annual leave, and those employees with service in excess of ten years earn one and three-quarter days per month annual leave. Except for certain employees of the Judicial System and employees of the State Soil and Water Conservation Committee, employees earning annual leave on this basis may accrue up to forty-five days of annual leave and are paid for unused accumulated annual leave upon retirement or termination of employment.

Employees of the Superior Courts of Georgia do not earn sick or annual leave, because the Courts have not adopted a policy to provide for the earning and accumulation of leave for court employees. Policy of the Supreme Court of Georgia limits maximum accumulation of annual leave to the amount of leave the employee is eligible to earn in the current calendar year and employees are paid for unused accumulated leave upon retirement or termination of employment. The policy of the Prosecuting Attorneys' Council of Georgia and the policy of the State Soil and Water Conservation Committee limit maximum accumulation to thirty days of annual leave and provide for payment for unused accumulated leave upon retirement or termination of employment.

OTHER FINANCIAL NOTES continued

On June 30, 1984, the unrecorded consolidated estimated liability of all State Departments, Bureaus, etc., amounted to $79,824,088.72 for accumulated annual leave. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

Certain employees who retire with one hundred and twenty days or more of forfeited sick and annual leave are entitled to additional service credit in the Employees' Retirement System of Georgia.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE	1984	1983
Taxes, Fines and Forfeits		
Property Tax, General	$ 14,129,213.49	$ 13,171,722.67
Property Tax, Utility	1,816,154.86	1,704,646.63
Property Tax, Intangibles	289,343.66	200,204.65
Estate Tax	13,715,897.76	11,864,524.03
Financial Institutions Business Occupation Tax	2,474,224.30	.00
Income Tax	1,779,551,713.82	1,580,885,114.53
Motor Fuel Tax	267,034,169.04	251,349,458.39
Alcoholic Beverage Tax	38,290,149.11	37,721,268.13
Malt Beverage Tax	54,975,420.54	52,278,356.89
Wine Tax	12,393,935.30	11,621,878.84
Cigar and Cigarette Tax	87,810,678.76	88,016,300.57
Sales, 3% Sales and Use Tax	1,504,304,316.42	1,308,723,801.64
Industrial Loan Company Tax	1,868,043.97	1,831,337.41
Insurance Premium Tax	79,417,021.82	67,674,532.89
Business License Tax	4,741,633.75	4,645,059.94
Motor Vehicle Tax	56,627,232.92	53,205,909.23
Title Registration Tax	5,720,124.00	4,883,179.75
Motor Drivers' License Tax	4,822,371.00	4,453,498.50
Motor Boat Registration License Tax	1,195,770.42	1,178,480.85
Hunting and Fishing License Tax	10,184,212.42	9,619,767.75
Corporation Net Worth Tax	10,986,582.07	10,014,951.66
Fines and Forfeits	696,048.33	777,213.49
Unemployment Compensation Tax (Penalties)	857,851.02	732,358.94
Total Taxes, Fines and Forfeits	$ 3,953,902,108.78	$ 3,516,553,567.38
Grants from U. S. Government		
Education	$ 250,943,257.98	$ 253,134,415.13
Health	271,158,722.20	238,042,612.76
Public Assistance and Relief	690,703,554.15	712,746,794.33
Recovery of Advanced Construction Funds	.00	20,000,000.00
Revenue Sharing	.00	1,035,618.00
Transportation	265,164,726.32	459,569,664.99
Agricultural and Natural Resources Development, Other	141,753,422.44	95,036,921.34
Total Grants from U. S. Government	$ 1,619,723,683.09	$ 1,779,566,026.55
Grants from Counties and Cities		
Highways	$ 3,996,994.08	$ 8,085,498.19
Agricultural and Natural Resources Development, Other	924,936.00	924,936.00
Total Grants from Counties and Cities	$ 4,921,930.08	$ 9,010,434.19
Donations for Operations	$ 190,220.76	$ 164,895.32
Rents on Investment Properties	$ 4,291,558.72	$ 3,956,874.29
Interest		
State Funds	$ 86,699,083.54	$ 125,056,983.38
Revenue Sharing Funds	.00	45,368.18
Total Interest	$ 86,699,083.54	$ 125,102,351.56
Contributions from Public Trust Funds	$ 4,989,159.70	$ 5,276,423.47
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	$ 282,718,807.97	$ 237,215,604.60
Protection Services	37,158,737.72	25,727,696.04
Health Services	67,458,852.72	61,343,502.80
Development Agricultural and Natural Resources Services	9,500,596.40	7,463,566.69
Highway Services	53,543,329.87	15,949,824.00
Hospital Services	96,700,411.24	91,428,414.84
Educational Services	8,839,035.18	11,535,501.05
Correctional Services	5,897,338.55	4,654,684.55
Recreational Services	6,976,375.54	6,240,121.06
Total Operating Earnings	$ 568,793,485.19	$ 461,558,915.63
Total State Revenue Receipts	$ 6,243,511,229.86	$ 5,901,189,488.39

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1984

TAXES			
General Property, 1984 and Prior Years' Levies and 1984 Auto			
On County Digests			
Net to State	$ 13,222,227.28		
Fees Retained at Source			
Assessing	290,725.61		
Collecting	554,025.45		
Interest	68,328.10		
Refunds	(-) 6,092.95	$ 14,129,213.49	
On Public Utilities Digests		1,816,154.86	
On Intangible Digests		59,804.79	$ 16,005,173.14
Intangible Tax - Recording (Net)		$ 216,830.84	
Fees Retained at Source		12,708.03	229,538.87
Estate Tax		$ 14,116,546.92	
Refunds		(-) 400,649.16	13,715,897.76
Financial Institutions Business Occupation Tax			2,474,224.30
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	$ 60,177,317.51		
Estimates on Taxes	310,634,629.49		
Refunds	(-) 57,325,852.37	$ 313,486,094.63	
Individuals			
Returns, Additional Tax, Interest and Penalties	$ 148,501,513.79		
Estimates on Taxes	160,924,316.96		
Fiduciary Returns	4,267,964.35		
Withholding Tax	1,441,862,811.49		
Refunds	(-) 289,490,987.40	1,466,065,619.19	1,779,551,713.82
Sales, Motor Fuel			
Net to State		$ 270,214,497.05	
Allowance Retained by Taxpayer		1,953,734.48	
Refunds to Motor Carriers		(-) 3,746,458.95	
Refunds to Retailers (Act 1947)		(-) 1,242,184.30	
Refunds to Others		(-) 145,419.24	267,034,169.04
Sales, Alcoholic Beverage Stamps		$ 38,312,449.66	
Refunds		(-) 22,300.55	38,290,149.11
Sales, Beer			54,975,420.54
Sales, Wine			12,393,935.30
Sales, Cigar and Cigarette		$ 85,217,851.82	
Collecting Fees Retained at Source		2,594,680.75	
Refunds		(-) 1,853.81	87,810,678.76
Sales, 3% Sales and Use			
Regular	$ 1,354,531,269.45		
Collecting Fees Retained at Source	40,230,886.04		
Interest and Penalties	5,842,972.88		
Refunds	(-) 3,213,478.54	$ 1,397,391,649.83	
Motor Fuel	$ 103,494,242.82		
Collecting Fees Retained at Source	3,168,000.32		
Interest and Penalties	278,112.10		
Refunds	(-) 27,688.65	106,912,666.59	1,504,304,316.42
Sales, Industrial Loan Company Tax			1,868,043.97
Sales, Insurance Premium Tax			79,417,021.82
Business License, Alcoholic Beverages			
Domestic Producers		$ 4,000.00	
Foreign Producers		11,600.00	
Retailers	$ 387,540.00		
Penalties	7,050.00		
Refunds	(-) 200.00	394,390.00	
Wholesalers		44,000.00	453,990.00
Business License, Beer			
Brewery Permits		$ 3,000.00	
Retailers	$ 680,980.00		
Penalties	15,775.00		
Refunds	(-) 100.00	696,655.00	
Wholesalers	$ 48,000.00		
Penalties	500.00	48,500.00	748,155.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1984

TAXES continued			
Business License, Wine			
Domestic Importers		$ 3,900.00	
Manufacturers		2,000.00	
Retailers	$ 475,185.00		
Penalties	8,975.00		
Refunds	(-) 100.00	484,060.00	
Wholesalers	$ 42,000.00		
Penalties	250.00	42,250.00	$ 532,210.00
Business License, Cigar and Cigarette			
Manufacturers' Representatives		$ 1,690.00	
Vending Machine Dealers		460.00	
Wholesalers		7,700.00	9,850.00
Business License, Commercial			
Fish Dealers		$ 9,225.00	
Fishing and Boats		111,893.75	121,118.75
Business License, Trappers, Dealers			38,025.00
Business License, Miscellaneous Game and Fish			8,925.00
Business License, Quail Breeders			1,875.00
Business License, Insurance Agents, Adjusters			2,510,122.00
Business License, Bingo			24,500.00
Business License, Industrial Loan Companies			272,600.00
Business License, Private Employment Agencies			13,500.00
Business License, For Sale of Checks			6,763.00
Non-Business License, Motor Vehicle Registration		$ 53,471,312.50	
Other Revenue			
Tag Department		881,224.92	
Fees Retained by Tag Agents		2,274,695.50	56,627,232.92
Non-Business License, Title Registration		$ 5,512,385.00	
Fees Retained by Tag Agents		207,739.00	5,720,124.00
Non-Business License, Auto Drivers			4,822,371.00
Non-Business License, Motor Boat Registration			1,195,770.42
Non-Business License, Hunting and Fishing			
Net to State		$ 9,425,167.42	
Collecting Fees Retained at Source		759,045.00	10,184,212.42
Corporation Net Worth Tax			
Domestic and Foreign			10,986,582.07
Unemployment Compensation, Penalties and Interest			857,851.02
FINES AND FORFEITS			
Cigar and Cigarette		$ 183,351.61	
Liquor, Wine and Beer		295,314.04	
Hunting and Fishing		217,382.68	696,048.33
Total Taxes, Fines and Forfeits			$ 3,953,902,108.78
GRANTS FROM U. S. GOVERNMENT			
Administrative Services, Department of			$ 10,676.04
Agriculture, Department of			3,662,166.58
Community Affairs, Department of			104,030,499.44
Comptroller General			861,986.26
Defense, Department of			6,040,872.15
Education, Department of, for Educational Research and Improvement			1,570,765.53
Education, Department of, for Elementary and Secondary Education			90,354,029.88
Education, Department of, for Food and Nutrition Services			105,449,422.51
Education, Department of, for Special Education and Rehabilitative Services			29,861,276.72
Education, Department of, for Vocational and Adult Education			21,811,109.55
Education, Department of, Other			1,858,827.72
Forestry Commission, Georgia			1,347,888.53
Governor, Office of the,			7,041,861.31
Human Resources, Department of, for Mental Health and Youth Development Institutions			7,825,825.49
Human Resources, Department of, for Public Assistance and Child Welfare			183,242,147.21
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other			206,806,758.80
Human Resources, Department of, for Vocational Rehabilitation			56,526,137.91

GRANTS FROM U. S. GOVERNMENT continued		
Investigation, Georgia Bureau of	$	79,710.29
Judicial System:		
Superior Courts		89,312.53
Juvenile Court Judges, Council of		293,125.89
Labor, Department of		68,727,022.95
Medical Assistance, Department of		436,253,193.76
Natural Resources, Department of		16,663,433.90
Offender Rehabilitation, Department of		644,395.25
Public Safety, Department of		648,970.22
Public Service Commission		194,542.22
Public Telecommunications Commission, Georgia		37,826.07
Secretary of State		132,590.65
Soil and Water Conservation Committee, State		11,391.18
Transportation, Department of, for Defense Access Roads		10,215,566.21
Transportation, Department of, for Appalachia Development		5,302,902.71
Transportation, Department of, for Bridge Replacement and Rehabilitation		29,052,282.83
Transportation, Department of, for Highway Planning and Research		2,958,085.91
Transportation, Department of, for Hazard Elimination		3,738,685.05
Transportation, Department of, for Interstate Highways		79,598,973.73
Transportation, Department of, for Primary Roads		71,899,289.43
Transportation, Department of, for Railroad Highway Crossing		2,732,961.31
Transportation, Department of, for Secondary Roads		24,809,180.39
Transportation, Department of, for Urban Systems		24,880,511.64
Transportation, Department of, for Urban Mass Transportation		4,224,993.83
Transportation, Department of, Other		5,751,293.28
Veterans Service, State Department of		2,481,190.23
Total Grants from U. S. Government	$	1,619,723,683.09
GRANTS FROM COUNTIES AND CITIES		
Forestry Commission, Georgia	$	924,936.00
Transportation, Department of		3,996,994.08
Total Grants from Counties and Cities	$	4,921,930.08
DONATIONS FOR OPERATIONS		
Education, Department of	$	8.82
Human Resources, Department of		151,549.91
Natural Resources, Department of		18,307.93
Public Safety, Department of		500.00
Public Telecommunications Commission, Georgia		19,854.10
Total Donations for Operations	$	190,220.76
RENTS ON INVESTMENT PROPERTIES		
Atlanta Newspapers, Incorporated	$	13,200.00
Consolidated Atlanta Properties		151,847.25
Coosa Valley Livestock		8,020.00
Dennis, Robert F. and Peggy K.		12,500.00
Fairco Properties, Incorporated		125,370.33
Golden Isles Marina		3,000.00
Henry County Board of Education		160,000.00
Livingston, Bess B., Estate of		18,000.00
Massell, Ben J., Estate of		57,916.65
Mathis, Edwin B.		2,925.00
Omni Ventures		57,788.00
Peachtree Plaza Hotel		301,363.00
Pelham Development Corporation		8,000.00
Seaboard System Railroad, Incorporated		3,329,479.49
Southern Railway		10,304.00
Spirit Creek Cattle Farm, Incorporated		1,600.00
Sundry Rents		3,445.00
Tennessee Valley Authority		7,500.00
Union Camp Corporation		1,800.00
United Parking		17,500.00
Total Rents on Investment Properties	$	4,291,558.72
INTEREST EARNED		
Administrative Services, Department of		
Interest Earned, Regular	$	39,932,709.95
Interest on Railroad and Telegraph Stocks		3,872.63
Financing and Investment Commission, Georgia State Construction Fund		33,143,035.12
General Obligation Debt Sinking Fund, State of Georgia Debt Service Fund		6,454,830.35
Governor, Office of the		557,037.76
Human Resources, Department of		124.41

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1984

INTEREST EARNED continued

Offender Rehabilitation, Department of	$	4,995.63
Personnel Board, State - Merit System of Personnel Administration		6,451,315.58
Regents of the University System of Georgia, Board of		139,390.17
Student Finance Commission, Georgia		11,771.94
Total Interest Earned	$	86,699,083.54

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS

District Attorneys' Retirement Fund	$	108,779.98
District Attorneys' Retirement System		27,369.00
Employees' Retirement System		1,347,285.03
Legislative Retirement System, Georgia		25,059.00
Public School Employees' Retirement System		168,052.50
State Employees' Assurance Department		80,296.00
Subsequent Injury Trust Fund		306,012.49
Superior Court Judges Retirement Fund of Georgia		362,532.61
Superior Court Judges Retirement System		72,896.64
Teachers' Retirement System		2,445,473.45
Trial Judges and Solicitors' Retirement Fund		45,403.00
Total Contributions from Public Trust Funds	$	4,989,159.70

EARNINGS, GENERAL GOVERNMENTAL SERVICES

Administrative Services, Department of	$	83,068,063.53
Audits, Department of		1,082,673.06
Banking and Finance, Department of		5,832.80
Community Affairs, Department of		136,144.27
Comptroller General		209,188.41
Defense, Department of		50,244.46
Employees' Retirement System, Accumulated Deposits, Social Security Trust Fund		1,680,000.00
Employees' Retirement System, Other		222,970.00
Financing and Investment Commission, Georgia State		2,003,747.10
General Assembly of Georgia		75.00
Governor, Office of the		309,646.60
Industry and Trade, Department of		2,573,024.77
Judicial System:		
Supreme Court		229,225.05
Court of Appeals		99,287.70
Superior Courts		2,365.45
Administrative Office of the Courts		4,928.56
Appellate Court Reports, Sales		10,148.97
Court Reporting of the Judicial Council, Board of		18,765.68
Judicial Administrative Districts, Georgia		42,313.20
Magistrate Courts Training Council, Georgia		33,429.05
Labor, Department of		2,449,309.80
Law, Department of		
Regular		479,222.02
Sales, Act		15,050.16
Personnel Board, State - Merit System of Personnel Administration		170,001,372.65
Revenue, Department of		15,800,109.99
Secretary of State		177,629.16
Teachers' Retirement System		10,000.00
Transportation, Department of		1,977,800.47
Workers' Compensation, State Board of		26,240.06
Total Earnings, General Governmental Services	$	282,718,807.97

EARNINGS, PROTECTION SERVICES

Airport Fees	$	1,080.00
Architects' Examining Fees		139,477.00
Assessments on Insurers for Workers' Compensation Board		4,500,632.09
Auctioneers' Examining Fees		57,817.11
Bank Examining and Investigation Fees		3,073,164.00
Bar Examination Fees		130,326.20
Billboard Permits - Outdoor Advertising		375,066.00
Building and Loan Association Examining and Supervision Fees		12,035.00
Cemetery Fees		26,200.00
Construction Industry Examining Fees		678,873.00
Corporation Charter Fees		1,101,310.10
Corporation Fees		991,712.20
Credit Union Examining and Supervision Fees		301,863.59
Election Qualifying Fees		5,888.00
Engineers' Examining Fees		110.737.00
Feed Inspection Fees		35,057.04
Fertilizer Inspection Fees		598,236.83

EARNINGS, PROTECTION SERVICES continued

General Corporation Fees	$ 322,261.29
Holding Company Examining and Supervision Fees	110,965.00
Industrial Loan Company Regulatory Investigation Fees	10,464.78
Insurance Company Regulatory and Filing Fees	141,005.18
Investigation, Georgia Bureau of	1,630,437.30
Landscape Architects' Examining Fees	5,490.00
Lobbying Fees	2,755.00
Motor Carriers' Fees	2,673,159.00
Notary Public Fees	72,480.00
Oversized Vehicle Permits	3,653,618.00
Peace Officer and Prosecutor Training Fund Fees	5,544,752.13
Polygraph Examining Fees	5,250.00
Private Detectives' Examining Fees	252,784.32
Public Accountants' Examining Fees	571,740.00
Public Safety, Department of	5,810,095.19
Real Estate Agents' Examining Fees	1,760,581.00
Safety Fire Prevention Fees	194,347.00
Securities, Issuers, Dealers and Agents' Fees	1,811,548.38
Trademarks	31,043.99
Used Parts and Used Car Dealers' Examining Fees	371,455.00
Veterinarians' Examining Fees	41,020.00
Warehouse License and Inspection	2,010.00
Total Earnings, Protection Services	$ 37,158,737.72

EARNINGS, HEALTH SERVICES

Ambulance License Fees	$ 675.00
Athletic Trainers' Examining Fees	1,015.00
Barbers' Examining Fees	39,462.00
Chiropractors' Examining Fees	29,390.00
Cosmetology Examining Fees	1,043,320.13
Dairy and Veterinary Inspection Fees	13,117.00
Dentists' Examining Fees	367,070.00
Funeral Service Examining Fees	201,780.00
Hearing Aid Examining Fees	41,058.00
Home Health Care License Fees	14,000.00
Human Resources, Department of	38,872,473.84
Laboratory License Fees	51,972.50
Medical Assistance, Department of	17,770,037.29
Medical Examining Fees	1,052,378.17
Nursing Home Fees	57,374.00
Occupational Therapy Fees	19,750.00
Optometrists' and Opticians' Examining Fees	61,280.00
Patients' Fees	6,568,863.93
Pharmacists' Examining Fees	123,972.35
Physical Health Laboratory Fees	145,323.37
Physical Therapy Examining Fees	56,481.00
Podiatrists' Examining Fees	15,540.00
Practical Nurses' Examining Fees	112,803.61
Psychologists' Examining Fees	14,483.00
Registered Nurses' Examining Fees	237,817.75
Sanitation Examining Fees	5,120.00
Vital Records Fees	483,284.48
Water and Waste Water Treatment Examining Fees	39,720.30
Well Water Standards Advisory Examining Fees	19,290.00
Total Earnings, Health Services	$ 67,458,852.72

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES

Agriculture, Department of	$ 1,219,531.82
Farmers' Markets Rents	3,220,830.74
Forestry Commission, Georgia	2,889,870.78
Forestry Examining Fees	35,060.00
Geology Examining Fees	27,285.00
Natural Resources, Department of	1,838,617.65
Pesticides and Miscellaneous Fees	268,410.41
Soil and Water Conservation Committee, State	990.00
Total Earnings, Development Services	$ 9,500,596.40

EARNINGS, HIGHWAY SERVICES

Transportation, Department of, Sales, Rents and Miscellaneous Participation	$ 53,543,329.87

EARNINGS, HOSPITAL SERVICES

Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	$ 96,700,411.24

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1984

EARNINGS, EDUCATIONAL SERVICES

Education, Department of	$	2,160,275.13
Librarians' Examining Fees		14,895.00
Private School Registration Fees		10,831.00
Public Telecommunications Commission, Georgia		1,916,005.52
Regents of the University System of Georgia, Board of		2,149,883.53
Speech Pathologists' Examining Fees		6,925.00
Student Finance Commission, Georgia		2,580,220.00
Total Earnings, Educational Services	$	8,839,035.18

EARNINGS, CORRECTIONAL SERVICES

Inmate Labor	$	1,603,666.49
Probation Fees		2,359,577.10
Work Release Program		406,217.65
Other		1,527,877.31
Total Earnings, Correctional Services	$	5,897,338.55

EARNINGS, RECREATIONAL SERVICES

Natural Resources, Department of, Division of Parks and Recreation	$	6,966,140.54
Recreation Examining Fees		10,235.00
Total Earnings, Recreational Services	$	6,976,375.54

Total State Revenue Receipts	$	6,243,511,229.86

DISTRIBUTION OF STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE DISTRIBUTION

DISTRIBUTION FOR OPERATIONS	1984
Administrative Services, Department of	$ 111,225,261.85
Agriculture, Department of	30,122,245.75
Audits, Department of	6,938,606.05
Banking and Finance, Department of	3,401,565.00
Community Affairs, Department of	109,506,800.71
Comptroller General	7,011,278.26
Conservation:	
Forestry Commission, Georgia	27,779,403.31
Natural Resources, Department of	74,113,354.02
Soil and Water Conservation Committee, State	821,846.18
Defense, Department of	9,184,048.61
Education:	
Education, Department of	1,746,636,025.86
Public School Employees' Retirement System - Expense Fund	11,986,153.00
Public Telecommunications Commission, Georgia	5,812,279.69
Regents of the University System of Georgia, Board of	574,017,942.18
Student Finance Commission, Georgia	18,427,213.94
Teachers' Retirement System - Expense Fund	5,116,546.40
Employees' Retirement System - Administrative Expense Fund	1,941,992.58
Financing and Investment Commission, Georgia State	
Regular	1,310.00
Construction Fund	35,145,472.22
General Assembly of Georgia	16,198,372.00
General Obligation Debt Sinking Fund, State of Georgia	
Regular	141,044,517.00
Debt Service Fund	6,454,830.35
Governor, Office of the	17,782,894.09
Grants, State Aid:	
To Counties	11,267,013.00
To Municipalities	12,467,000.00
Human Resources, Department of	1,126,895,957.07
Industry and Trade, Department of	10,918,435.53
Investigation, Georgia Bureau of	19,746,170.09
Judicial System:	
Supreme Court	2,979,276.05
Court of Appeals	3,151,323.30
Superior Courts	23,157,398.21
Administrative Office of the Courts	728,770.56
Appellate Court Reports	193,100.00
Court Reporting of the Judicial Council, Board of	35,635.68
Judicial Administrative Districts, Georgia	565,341.20
Judicial Qualifications Commission	50,471.00
Juvenile Court Judges, Council of	404,820.89
Magistrate Courts Training Council, Georgia	48,489.05
Labor, Department of	75,370,312.75
Law, Department of	5,571,711.69
Medical Assistance, Department of	668,863,063.05
Offender Rehabilitation, Department of	169,882,012.17
Pardons and Paroles, Board of	9,387,931.56
Personnel Board, State - Merit System of Personnel Administration	176,452,688.23
Public Safety, Department of	57,291,713.75
Public Service Commission	4,619,289.22
Revenue, Department of	92,829,849.78
Secretary of State	13,915,188.64
Subsequent Injury Trust Fund	306,012.49
Transportation, Department of	718,005,348.74
Veterans Service, State Department of	15,015,298.23
Workers' Compensation, State Board of	4,649,080.06
Total Distribution for Operations	$ 6,185,438,661.84

DISTRIBUTION OF UNFUNDED COLLECTIONS	
Administrative Services, Department of	$ 50,083.93
Agriculture, Department of	25,642.78
Audits, Department of	(-) 11,810.84
Comptroller General	847,621.77
Conservation:	
Natural Resources, Department of	(-) 11,371.65
Education:	
Education, Department of	(-) 2.00
Human Resources, Department of	(-) 233,947.70
Investigation, Georgia Bureau of	(-) 5,370.25
Judicial System:	
Supreme Court	(-) 8,303.80
Offender Rehabilitation, Department of	(-) 24,560.85
Public Safety, Department of	(-) 75.00
Revenue, Department of	1,906.37
Secretary of State	752.36
Total Distribution of Unfunded Collections	$ 630,565.12

DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED AND PRIOR YEAR'S FUNDS LAPSED TO MIDYEAR ADJUSTMENT RESERVE

			1984
Administrative Services, Department of			$(-) 3,049,818.06
Agriculture, Department of			(-) 352,417.52
Audits, Department of			(-) 165,464.74
Banking and Finance, Department of			(-) 3,336.46
Community Affairs, Department of			(-) 14,082.69
Comptroller General			(-) 60,947.70
Conservation:			
Forestry Commission, Georgia			(-) 216,676.14
Natural Resources, Department of			(-) 216,382.46
Soil and Water Conservation Committee, State			(-) 2,408.07
Defense, Department of			(-) 39,791.69
Education:			
Education, Department of			(-) 3,470,843.09
Public Telecommunications Commission, Georgia			(-) 98,673.87
Student Finance Commission, Georgia			(-) 27,511.17
Teachers' Retirement System			(-) 134,079.32
General Assembly of Georgia			(-) 31,700.00
Governor, Office of the			(-) 32,764.56
Human Resources, Department of			(-) 482,110.19
Industry and Trade, Department of			(-) 73,664.26
Investigation, Georgia Bureau of			(-) 556,038.55
Judicial System:			
Supreme Court			(-) 1,003.46
Court of Appeals			(-) 2,076.49
Superior Courts			(-) 71,785.43
Administrative Office of the Courts			(-) 704.36
Appellate Court Reports			(-) 17,632.76
Judicial Administrative Districts, Georgia			(-) 883.95
Judicial Qualifications Commission			(-) 323.79
Juvenile Court Judges, Council of			(-) .02
Labor, Department of			(-) 201,784.63
Law, Department of			(-) 7,448.07
Medical Assistance, Department of			(-) 5,020,883.22
Offender Rehabilitation, Department of			(-) 1,185,036.67
Pardons and Paroles, Board of			(-) 33,105.79
Personnel Board, State - Merit System of Personnel Administration			(-) 5,400.68
Public Safety, Department of			(-) 418,354.14
Public Service Commission			(-) 4,061.10
Revenue, Department of			(-) 115,985.33
Secretary of State			(-) 69,095.87
Transportation, Department of			(-) 5,634,555.20
Veterans Service, State Department of			(-) 91,806.16
Workers' Compensation, State Board of			(-) 36,509.46
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed and Prior Year's Funds Lapsed to Midyear Adjustment Reserve			$(-) 21,947,147.12
Distribution Totals			$ 6,164,122,079.84
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds		$ 88,568,433.17	
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	$(-) 21,590,615.75		
General Fund - State Carry-Over from Prior Year Midyear Adjustment Reserve	12,411,332.60	(-) 9,179,283.15	79,389,150.02
			$ 6,243,511,229.86

STATISTICS

STATE REVENUE RECEIPTS

YEAR ENDED JUNE 30, 1984

SOURCE		TOTAL	PERCENTAGE TO TOTAL		PER CAPITA
Taxes, Fines and Forfeits					
Property Tax, General	$	14,129,213.49	.23%	$	2.59
Property Tax, Utility		1,816,154.86	.03%		.33
Property Tax, Intangibles		289,343.66	.00%		.05
Estate Tax		13,715,897.76	.22%		2.51
Financial Institutions Business Occupation Tax		2,474,224.30	.04%		.45
Income Tax		1,779,551,713.82	28.50%		325.67
Motor Fuel Tax		267,034,169.04	4.28%		48.87
Alcoholic Beverage Tax		38,290,149.11	.61%		7.01
Malt Beverage Tax		54,975,420.54	.88%		10.06
Wine Tax		12,393,935.30	.20%		2.27
Cigar and Cigarette Tax		87,810,678.76	1.41%		16.07
Sales, 3% Sales and Use Tax		1,504,304,316.42	24.09%		275.30
Industrial Loan Company Tax		1,868,043.97	.03%		.34
Insurance Premium Tax		79,417,021.82	1.27%		14.53
Business License Tax		4,741,633.75	.08%		.87
Motor Vehicle Tax		56,627,232.92	.91%		10.36
Title Registration Tax		5,720,124.00	.09%		1.05
Motor Drivers' License Tax		4,822,371.00	.08%		.88
Motor Boat Registration License Tax		1,195,770.42	.02%		.22
Hunting and Fishing License Tax		10,184,212.42	.16%		1.86
Corporation Net Worth Tax		10,986,582.07	.18%		2.01
Fines and Forfeits		696,048.33	.01%		.13
Unemployment Compensation Tax (Penalties)		857,851.02	.01%		.16
Total Taxes, Fines and Forfeits	$	3,953,902,108.78	63.33%	$	723.59
Grants from U. S. Government					
Education	$	250,943,257.98	4.02%	$	45.93
Health		271,158,722.20	4.34%		49.62
Public Assistance and Relief		690,703,554.15	11.06%		126.40
Transportation		265,164,726.32	4.25%		48.53
Agricultural and Natural Resources Development, Other		141,753,422.44	2.27%		25.94
Total Grants from U. S. Government	$	1,619,723,683.09	25.94%	$	296.42
Grants from Counties and Cities					
Highways	$	3,996,954.08	.06%	$	.73
Agricultural and Natural Resources Development, Other		924,936.00	.02%		.17
Total Grants from Counties and Cities	$	4,921,930.08	.08%	$	.90
Donations for Operations	$	190,220.76	.00%	$	.04
Rents on Investment Properties	$	4,291,558.72	.07%	$	.79
Interest					
State Funds	$	86,699,083.54	1.39%	$	15.87
Contributions from Public Trust Funds	$	4,989,159.70	.08%	$	.91
Operating Earnings by Fees, Rents and Sales for Services					
General Governmental Services	$	282,718,807.97	4.53%	$	51.74
Protection Services		37,158,737.72	.60%		6.80
Health Services		67,458,852.72	1.08%		12.34
Development Agricultural and Natural Resources Services		9,500,596.40	.15%		1.74
Highway Services		53,543,329.87	.86%		9.80
Hospital Services		96,700,411.24	1.55%		17.70
Educational Services		8,839,035.18	.14%		1.62
Correctional Services		5,897,338.55	.09%		1.08
Recreational Services		6,976,375.54	.11%		1.27
Total Operating Earnings	$	568,793,485.19	9.11%	$	104.09
Total State Revenue Receipts	$	6,243,511,229.86	100.00%	$	1,142.61

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1984

SOURCE	PERCENTAGE TO TOTAL	PER CAPITA	TOTAL
Education - Grammar, High Schools	27.92%	$ 319.01	$ 1,743,165,182.77
Education - College	9.58%	109.46	598,131,250.77
Public Roads	11.39%	130.10	710,905,890.76
Pensions and Benefits	17.36%	198.34	1,083,773,765.25
Public Health - General Hospitals	13.14%	150.14	820,403,477.40
Corrections - Penal	2.85%	32.59	178,051,801.27
Agricultural and Natural Resources Development	2.10%	24.03	131,289,920.07
Military and Police	1.36%	15.59	85,207,748.07
Judiciary	.59%	6.73	36,784,479.30
Assessment and Collection, Revenue	1.55%	17.74	96,948,074.73
All Other Agencies	10.87%	124.23	678,829,924.33
State Revenue Collections Unfunded	.01%	.12	630,565.12
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	1.42%	16.21	88,568,433.17
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	(-) .34%	(-) 3.95	(-) 21,590,615.75
General Fund - State Carry-Over from Prior Year			
Midyear Adjustment Reserve	.20%	2.27	12,411,332.60
	100.00%	$ 1,142.61	$ 6,243,511,229.86

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1984

STATE APPROPRIATION FROM TAXES, FEES, ETC.	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS		OTHER AGENCY REVENUE
$ 1,493,570,310.00	$ 250,905,431.91	$ .00	$ 2,160,283.95	$(-)	3,470,843.09
591,664,565.00	37,826.07	.00	6,555,044.74	(-)	126,185.04
393,611,558.00	261,100,663.93	3,870,290.08	57,572,013.87	(-)	5,248,635.12
351,018,393.85	708,002,015.52	.00	30,421,851.27	(-)	5,668,495.39
441,809,378.15	253,860,260.83	.00	125,032,516.01	(-)	298,677.59
173,145,956.00	644,395.25	.00	5,479,592.48	(-)	1,218,142.46
96,554,324.00	21,684,880.19	924,936.00	12,913,664.07	(-)	787,884.19
75,667,333.00	6,769,552.66	.00	3,785,046.79	(-)	1,014,184.38
35,131,838.00	382,438.42	.00	1,372,061.21	(-)	101,858.33
40,719,358.00	430,993.13	.00	3,897,942.60	(-)	146,459.18
					52,046,240.18(*)
260,267,156.00	115,905,225.18	126,704.00	306,396,621.50	(-)	3,865,782.35
					630,565.12
					88,568,433.17
				(-)	21,590,615.75
					12,411,332.60
$ 3,953,160,170.00	$ 1,619,723,683.09	$ 4,921,930.08	$ 555,586,638.49	$	110,118,808.20

STATE REVENUE RECEIPTS

DISTRIBUTION OF REVENUE RECEIPTS BY OBJECT

YEAR ENDED JUNE 30, 1984

OBJECT	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
ALL GOVERNMENTAL FUND TYPES			
Personal Services			
Salaries and Wages	$ 741,619,507.66	11.88%	$ 135.72
Employer's Contributions for:			
F.I.C.A.	48,269,308.26	.77%	8.83
Retirement	109,142,177.50	1.75%	19.98
Health Insurance	56,054,040.02	.90%	10.26
Personal Liability Insurance	873,690.14	.01%	.16
Unemployment Compensation Insurance	1,687,052.68	.03%	.31
Total Personal Services	$ 957,645,776.26	15.34%	$ 175.26
Regular Operating Expenses			
Motor Vehicle Expenses	$ 26,949,887.82	.43%	$ 4.93
Supplies and Materials	100,837,996.86	1.62%	18.45
Repairs and Maintenance	18,696,381.98	.30%	3.42
Power, Water and Natural Gas	30,763,376.98	.49%	5.63
Rents (Other Than Real Estate)	25,281,744.29	.40%	4.63
Insurance and Bonding	2,364,982.13	.04%	.43
Workers' Compensation and Indemnities	6,369,852.01	.10%	1.17
Direct Benefits - Medical Care and Public Assistance	928,140,313.78	14.87%	169.86
Tuition and Scholarships	16,552,981.73	.27%	3.03
Grants to Counties, Cities and Civil Divisions	2,653,178,423.28	42.49%	485.55
Assessments by Merit System	4,020,508.22	.06%	.74
Other Operating Expenses	134,202,470.21	2.15%	24.56
Extraordinary Expenditures	3,000,000.00	.05%	.55
Total Regular Operating Expenses	$ 3,950,358,919.29	63.27%	$ 722.95
Travel	$ 14,753,951.22	.24%	$ 2.70
Motor Vehicle Equipment Purchases	$ 10,889,529.85	.17%	$ 1.99
Publications and Printing	$ 9,182,093.30	.15%	$ 1.68
Equipment Purchases	$ 20,948,679.96	.33%	$ 3.83
Computer Charges	$ 50,402,807.14	.81%	$ 9.22
Real Estate Rentals	$ 25,711,392.40	.41%	$ 4.71
Telecommunications	$ 44,117,388.20	.71%	$ 8.07
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	$ 86,969,517.12	1.39%	$ 15.92
Contracts	234,051,535.53	3.75%	42.83
Total Per Diem, Fees and Contracts	$ 321,021,052.65	5.14%	$ 58.75
Capital Outlay	$ 658,914,734.82	10.55%	$ 120.59
Authority Lease Rentals	$ 43,788,798.74	.70%	$ 8.01
Debt Service			
Principal Retirement	$ 115,945,000.00	1.86%	$ 21.22
Interest and Fiscal Charges	80,529,318.75	1.29%	14.74
Total Debt Service	$ 196,474,318.75	3.15%	$ 35.96
Total Governmental Costs	$ 6,304,209,442.58	100.97%	$ 1,153.72
Fund Balances Carried over from Prior Years as Funds Available	(-)1,081,817,801.90	(-) 17.33%	(-) 197.98
Excess of Funds Available over Expenditures	1,144,230,281.51	18.33%	209.40
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 9,535,814.52	(-) .15%	(-) 1.74
Proceeds of General Obligation Bonds	(-) 126,035,000.00	(-) 2.02%	(-) 23.07
Good Faith Deposit on Unissued Bonds	(-) 2,767,400.00	(-) .04%	(-) .51
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	15,227,522.19	.24%	2.79
	$ 6,243,511,229.86	100.00%	$ 1,142.61

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of $52,046,240.18.

Note: 1980 Population 5,464,265

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

GENERAL FUND

YEAR ENDED JUNE 30, 1984

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1984

	GOVERNMENTAL FUND TYPE GENERAL
ASSETS	
CURRENT ASSETS	
Cash in Banks	$ 23,814,519.48
Investments	744,396,362.73
Total Assets	$ 768,210,882.21
LIABILITIES AND FUND EQUITY	
CURRENT LIABILITIES	
Undrawn Budget Allotments	$ 679,642,449.04
FUND EQUITY	
Fund Balances	
Reserved	
Designated for 1985 Appropriation to Department of Transportation (1)	$ 4,680,789.80
Designated for 1985 Appropriation to Peace Officer and Prosecutor Training Fund (2)	5,540,863.56
For Midyear Adjustment Reserve (3)	40,106,021.73
For Revenue Shortfall Reserve (4)	38,240,758.08
	$ 88,568,433.17
Unreserved	
Surplus	.00
Total Fund Equity	$ 88,568,433.17
Total Liabilities and Fund Equity	$ 768,210,882.21

Notes: (1) The Reserved Fund Balance for 1985 appropriation to the Department of Transportation was determined by comparing the net Motor Fuel Tax collections for the year ended June 30, 1984, to the estimated Motor Fuel Tax collections budgeted for fiscal year ending June 30, 1985.

(2) The Reserved Fund Balance for 1985 appropriation to the Peace Officer and Prosecutor Training Fund was created by Act No. 451 of the 1983 Session of the General Assembly.

(3) The Reserved Fund Balance for Midyear Adjustment Reserve was created by Act No. 1423 of the 1982 Session of the General Assembly.

(4) The Reserved Fund Balance for Revenue Shortfall Reserve was created by Act No. 901 of the 1976 Session of the General Assembly in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNT

STATEMENT OF CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1984

	GOVERNMENTAL FUND TYPE GENERAL
FUND BALANCE JULY 1, 1983	
Reserved For Midyear Adjustment Reserve	$ 9,179,283.15
ADDITIONS	
Excess of Funds Available over Allotments Exhibit "C"	88,568,433.17
	$ 97,747,716.32
DEDUCTIONS	
Reserved Fund Balance Carried Over from Prior Year as Funds Available	$ 9,179,283.15
FUND BALANCE JUNE 30, 1984	
(To Balance Sheet)	$ 88,568,433.17

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNT
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
YEAR ENDED JUNE 30, 1984

	GOVERNMENTAL FUND TYPE GENERAL
FUNDS AVAILABLE	
REVENUES	
Remittance by Collecting Units of the State (Net)	$ 4,010,602,172.90
CARRY-OVER FROM PRIOR YEAR	
Transfer from Reserved Fund Balance For Midyear Adjustment Reserve	9,179,283.15
Total Funds Available	$ 4,019,781,456.05
EXPENDITURES	
ALLOTMENTS	
Legislative Appropriation to Spending Units For Fiscal Year Ended June 30, 1984	$ 3,960,829,559.00
Less: Current Year Funds Lapsed	7,669,389.00
Net Appropriation - Fiscal Year Ended June 30, 1984	$ 3,953,160,170.00
Less: Prior Year's Unreserved Fund Balance (Surplus) Lapsed	21,947,147.12
Net Allotments to Spending Units	$ 3,931,213,022.88
Excess of Funds Available over Allotments	88,568,433.17
	$ 4,019,781,456.05

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, and interest earned, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1984.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

FINANCIAL CONDITION

On June 30, 1984, the total assets, consisting of cash on deposit of $23,814,519.48 and investments of $744,396,362.73, were $768,210,882.21, of which $4,680,789.80 was designated for 1985 appropriation to Department of Transportation, $5,540,863.56 was designated for 1985 appropriation to the Peace Officer and Prosecutor Training Fund, $40,106,021.73 was reserved for Midyear Adjustment Reserve, $38,240,758.08 was reserved for Revenue Shortfall Reserve and $679,642,449.04 was undrawn budget allotments for the year ended June 30, 1984.

RESERVED FUND BALANCES

DESIGNATION FOR 1985 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION

During the year ended June 30, 1984, the Department of Administrative Services, Fiscal Division received net motor fuel taxes of $367,813,789.80 and interest earned on motor fuel tax funds invested of $36,267,000.00. Of the $404,080,789.80 total motor fuel tax revenues, $399,400,000.00 was appropriated to the Department of Transportation in the General Appropriations Act No. 556, approved April 5, 1984, for the fiscal year ending June 30, 1985. On June 30, 1984, the unappropriated balance of $4,680,789.80 was designated to be appropriated to the Department of Transportation during fiscal year 1985.

DESIGNATION FOR 1985 APPROPRIATION TO THE PEACE OFFICER AND PROSECUTOR TRAINING FUND

Act No. 451 of the 1983 Session of the General Assembly provides that "An amount equal to all funds remitted as provided in Code Section 15-21-74 in the immediately preceding year shall be appropriated to fund law enforcement or prosecutorial officers' training, or both, and activities incident thereto". During the year ended June 30, 1984, $5,540,863.56 was collected for this purpose, and a like amount is reserved for the 1985 appropriation.

MIDYEAR ADJUSTMENT RESERVE

Act No. 1423 of the 1982 Session of the General Assembly provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve". On June 30, 1984, the reserved fund balance for Midyear Adjustment Reserve was $40,106,021.73.

REVENUE SHORTFALL RESERVE

Act No. 901 of the 1976 Session of the General Assembly abolished the Working Reserve Fund of $30,000,000.00 at July 1, 1976, and created the Revenue Shortfall Reserve in lieu of the Working Reserve. The Act provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of net revenue collections of such fiscal year to the extent that such surplus is available therefor". On June 30, 1984, the reserved fund balance for Revenue Shortfall Reserve was $38,240,758.08.

CURRENT FUNDED REVENUE

Revenue receipts remitted to the Fiscal Division by the various revenue collecting units of the State in the year ended June 30, 1984, amounted to $4,010,602,172.90.

- COMMENTS - continued

CURRENT FUNDED REVENUE continued

These receipts are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1984	1983	1982
Revenue Receipts			
Various Revenue Collecting Units	$ 4,010,602,172.90	$ 3,572,370,034.79	$ 3,378,009,361.94

ALLOTMENTS TO SPENDING UNITS

Total revenues received by the Department of Administrative Services, Fiscal Division amounted to $4,010,602,172.90 in the fiscal year ended June 30, 1984. The total revenues of $4,010,602,172.90 and the reserved fund balance of $9,179,283.15 on hand at July 1, 1983, made a total of $4,019,781,456.05 available in the year under review. Net allotments to spending units were $3,931,213,022.88, and a reserved fund balance of $88,568,433.17 remained at June 30, 1984. Of the $88,568,433.17 reserved fund balance, designation for 1985 appropriation to the Department of Transportation was $4,680,789.80, designation for 1985 appropriation to the Peace Officer and Prosecutor Training Fund was $5,540,863.56, Midyear Adjustment Reserve was $40,106,021.73 and Revenue Shortfall Reserve was $38,240,758.08.

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1984	1983	1982
Net Allotments			
State Funds	$ 3,931,213,022.88	$ 3,632,368,519.73	$ 3,492,725,239.59
Federal Revenue Sharing Funds	.00	1,080,986.18	1,671,384.99
	$ 3,931,213,022.88	$ 3,633,449,505.91	$ 3,494,396,624.58

STATE REVENUE COLLECTIONS

Net collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1984, were $39,923,926.37 and consisted of $5.20 anonymous campaign contributions, $3,872.63 dividends on stock, $801,186.15 interest earned on custodial funds, $39,039,395.89 interest earned on State funds, $69,444.00 Local Government Investment Pool - cost of administration, $50.34 miscellaneous annual fee for license agreement, $9,540.00 proceeds from sale of stock and $432.16 telephone commissions.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

SCHEDULE OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1984

COLLECTING UNIT		
Administrative Services, Department of		
Fiscal Division	$ 39,923,926.37	
Properties Control Commission, State	4,992,748.72	
Property Disposal Unit, State	512,000.00	$ 45,428,675.09
Agriculture, Department of		4,139,279.89
Audits, Department of		189,439.05
Banking and Finance, Department of		3,510,623.39
Comptroller General		83,677,863.39
Conservation:		
Natural Resources, Department of	$ 11,011,179.92	
Soil and Water Conservation Committee, State	990.00	11,012,169.92
Education:		
Education, Department of	$ 10,833.00	
Regents of the University System of Georgia, Board of	262,080.52	272,913.52
Employees' Retirement System		1,680,000.00
Governor, Office of the		32,188.58
Human Resources, Department of		12,664,397.72
Industry and Trade, Department of		119,931.24
Investigation, Georgia Bureau of		80,335.75
Judicial System:		
Supreme Court	$ 181,847.00	
Court of Appeals	52,626.40	
Appellate Court Reports	10,148.97	244,622.37
Labor, Department of		871,351.02
Law, Department of		28,260.49
Offender Rehabilitation, Department of		446,662.55
Pardons and Paroles, Board of		640.00
Public Safety, Department of		8,478,210.66
Public Service Commission		2,673,159.00
Revenue, Department of		3,818,548,498.67
Secretary of State		12,001,238.51
Transportation, Department of		1,080.00
Workers' Compensation, State Board of		4,500,632.09
		$ 4,010,602,172.90

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1984

	APPROPRIATION FOR FISCAL YEAR 1984			
SPENDING UNIT	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	BUDGET ADJUSTMENTS	FUNDS LAPSED
Administrative Services, Department of				
Operations	$ 29,397,140.00			
Debt Service Fund				
Agriculture, Department of	25,257,583.00	$ 1,000.00		
Audits, Department of	6,033,562.00			
Banking and Finance, Department of	3,509,087.00			$(-) 107,522.00
Community Affairs, Department of	4,619,257.00	731,460.00		(-) 10,560.00
Comptroller General, Office of	6,031,984.00	20,000.00		
Conservation:				
Forestry Commission, Georgia	22,672,708.00			(-) 56,000.00
Natural Resources, Department of	47,720,627.00	232,050.00		(-) 84,099.00
Soil and Water Conservation Committee, State	854,143.00			(-) 43,688.00
Defense, Department of	3,082,932.00	10,000.00		
Education:				
Education, Department of				
"A" Education, Department of	1,477,602,570.00	264,864.00	$(-) 51,000.00	(-) 300,000.00
"B" Institutions	15,934,110.00		51,000.00	
"C" Postsecondary Vocational Education, Board of	53,766.00	15,000.00		
Public School Employees' Retirement System	11,986,153.00			
Public Telecommunications Commission, Georgia	3,878,941.00			(-) 40,347.00
Regents of the University System of Georgia, Board of				
"A" Resident Instruction and University System Institutions	554,428,528.00	57,500.00		
"B" Regents' Central Office	17,504,721.00			
Student Finance Commission, Georgia	15,889,720.00			(-) 54,498.00
Teachers' Retirement System	2,289,000.00			
Employees' Retirement System	425,000.00			
General Assembly of Georgia	16,198,297.00			
General Obligation Debt Sinking Fund, State of Georgia				
"A" Issued	133,446,997.00			(-) 946,430.00
"B" New	8,553,000.00			(-) 9,050.00
Governor, Office of the				
"A" Governor's Office	2,497,565.00			
"A" Governor's Emergency Fund	2,215,000.00	(-) 2,215,000.00		
"B" Planning and Budget, Office of	3,444,592.00	40,375.00		
"C" Units Attached for Administrative Purposes Only	3,794,729.00	129,276.00		
Grants, State Aid:				
To Counties	11,267,013.00			
To Municipalities	12,467,000.00			
Human Resources, Department of				
"A" Departmental Operations	252,970,773.00	97,766.00		(-) 937,588.00
"B" Health Planning and Development, State	452,232.00			
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	289,463,495.00	20,500.00		(-) 130,319.00
Industry and Trade, Department of	8,618,196.00	10,000.00		(-) 162,854.00
Investigation, Georgia Bureau of	18,112,870.00			(-) 26,382.00
Judicial System:				
Supreme Court	2,783,268.00	10,000.00		
Court of Appeals	3,104,662.00			
Superior Courts	22,494,142.00			
Administrative Office of the Courts	718,842.00	5,000.00		
Appellate Court Reports	193,100.00			
Court Reporting of the Judicial Council, Board of	16,870.00			
Judicial Administrative Districts, Georgia	523,028.00			
Judicial Qualifications Commission	50,471.00			
Magistrate Courts Training Council, Georgia	15,060.00			
Juvenile Court Judges, Council of	110,595.00	1,100.00		
Labor, Department of				
"A" Inspection Division	781,510.00			
"B" Basic Employment, Food Stamps, Work Incentive, Correctional Services, Comprehensive Employment and Training and Job Training Partnership	3,419,641.00			(-) 7,171.00
Law, Department of	4,631,591.00	474,109.00		
Medical Assistance, Department of	218,839,832.00			(-) 4,000,000.00
Offender Rehabilitation, Department of				
"A" Departmental Operations	22,400,299.00		(-) 281,000.00	(-) 100,000.00
"B" Correctional Institutions, Transitional Centers, and Support	121,736,447.00		661,000.00	(-) 150,000.00
"E" Probation Field Operations	19,872,878.00		(-) 380,000.00	
Pardons and Paroles, Board of	9,473,332.00	13,000.00		(-) 100,000.00
Personnel Board, State - Merit System of Personnel Administration				
Public Safety, Department of	54,552,913.00	35,000.00		(-) 100,000.00
Public Service Commission	4,432,078.00			(-) 7,331.00
Revenue, Department of				
Operations	37,968,916.00	20,000.00		(-) 295,550.00
Loans to Counties - Property Tax Reevaluation				
Grants to Counties - Property Tax Reevaluation				

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1984

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1983	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1984
$ 29,397,140.00	$ 702,214.97	$(-) 30,019,354.97		$ 3,049,818.06	$(-) 3,049,818.06	$ 80,000.00
	26,980.00					26,980.00
25,258,583.00	416,605.00	(-) 25,096,225.48			(-) 352,417.52	226,545.00
6,033,562.00		(-) 6,033,562.00		165,464.74	(-) 165,464.74	.00
3,401,565.00		(-) 3,389,616.71		3,336.46	(-) 3,336.46	11,948.29
5,340,157.00	572,842.00	(-) 5,155,280.00		14,082.69	(-) 14,082.69	757,719.00
6,051,984.00	378,477.26	(-) 6,087,434.98		60,947.70	(-) 60,947.70	343,026.28
22,616,708.00	2,933,479.01	(-) 22,915,781.57			(-) 216,676.14	2,417,729.30
47,868,578.00	20,206,513.71	(-) 45,717,543.03		216,382.46	(-) 216,382.46	22,357,548.68
810,455.00	92,181.72	(-) 805,000.00			(-) 2,408.07	95,228.65
3,092,932.00	40,640.00	(-) 3,123,572.00		39,791.69	(-) 39,791.69	10,000.00
1,477,516,434.00	25,520,991.15	(-) 1,476,529,020.32			(-) 3,666,457.75	22,841,947.08
15,985,110.00	5,991,015.93	(-) 18,078,515.93			195,614.66	4,093,224.66
68,766.00		(-) 20,295.00				48,471.00
11,986,153.00		(-) 11,986,152.50				.50
3,838,594.00	440,535.00	(-) 4,091,716.13			(-) 98,673.87	88,739.00
554,486,028.00	31,289,110.29	(-) 552,571,167.58			21,005.29	33,224,976.00
17,504,721.00	35,000.00	(-) 17,383,257.71			(-) 21,005.29	135,458.00
15,835,222.00		(-) 15,740,222.00		27,511.17	(-) 27,511.17	95,000.00
2,289,000.00		(-) 2,289,000.00		134,079.32	(-) 134,079.32	.00
425,000.00		(-) 425,000.00				.00
16,198,297.00		(-) 13,135,000.00		31,700.00	(-) 31,700.00	3,063,297.00
132,500,567.00	200,000.00	(-) 132,700,566.78				.22
8,543,950.00		(-) 8,543,950.00				.00
2,497,565.00	56,574.00	(-) 2,554,139.00		3 417.43	(-) 3,417.43	.00
.00						.00
3,484,967.00	33,453.59	(-) 3,379,001.59		29,347.13	(-) 29,347.13	139,419.00
3,924,005.00		(-) 3,885,440.00				38,565.00
11,267,013.00	3,891.74	(-) 8,941,659.01				2,329,245.73
12,467,000.00		(-) 12,466,996.76				3.24
252,130,951.00	773,956.00	(-) 252,103,584.00		481,291.59	(-) 481,291.59	801,323.00
452,232.00		(-) 452,232.00		818.60	(-) 818.60	.00
289,353,676.00	2,995,442.00	(-) 288,864,948.00				3,484,170.00
8,465,342.00	461,529.99	(-) 7,965,279.99			(-) 73,664.26	887,927.74
18,086,488.00	18,900.00	(-) 18,105,388.00		556,038.55	(-) 556,038.55	.00
2,793,268.00		(-) 2,793,268.00		1,003.46	(-) 1,003.46	.00
3,104,662.00		(-) 3,102,585.51			(-) 2,076.49	.00
22,494,142.00	141,514.00	(-) 21,784,562.53			(-) 71,785.43	779,308.04
723,842.00		(-) 723,842.00		704.36	(-) 704.36	.00
193,100.00		(-) 193,100.00		17,632.76	(-) 17,632.76	.00
16,870.00		(-) 16,870.00				.00
523,028.00		(-) 523,028.00		883.95	(-) 883.95	.00
50,471.00		(-) 50,471.00		323.79	(-) 323.79	.00
15,060.00		(-) 15,060.00				.00
111,695.00		(-) 111,695.00		.02	(-) .02	.00
781,510.00		(-) 781,510.00		19,954.90	(-) 19,954.90	.00
3,412,470.00		(-) 3,209,638.00		181,829.73	(-) 181,829.73	202,832.00
5,105,700.00		(-) 5,105,700.00		7,448.07	(-) 7,448.07	.00
214,839,832.00	16,922,551.04	(-) 213,955,368.00			(-) 5,020,883.22	12,786,131.82
22,019,299.00		(-) 21,738,299.00		1,086,575.22	(-) 1,086,575.22	281,000.00
122,247,447.00		(-) 120,534,447.00				1,713,000.00
19,492,878.00		(-) 19,492,878.00		98,461.45	(-) 98,461.45	.00
9,386,332.00		(-) 9,386,332.00		33,105.79	(-) 33,105.79	.00
				5,400.68	(-) 5,400.68	.00
54,487,913.00	1,753,449.87	(-) 54,262,763.00		9,061.92	(-) 418,354.14	1,569,307.65
4,424,747.00		(-) 4,395,956.00		4,061.10	(-) 4,061.10	28,791.00
37,693,366.00	811,117.73	(-) 36,100,000.00		115,985.33	(-) 115,985.33	2,404,483.73
	120,641.67					120,641.67
	24,760.00					24,760.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1984

	APPROPRIATION FOR FISCAL YEAR 1984			
SPENDING UNIT continued	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	BUDGET ADJUSTMENTS	FUNDS LAPSED
Secretary of State				
"A" Secretary of State	$ 12,683,347.00	$ 25,000.00		
"B" Real Estate Commission	904,684.00			
Transportation, Department of				
Operations	382,741,395.51			
Special Appropriations	6,552,418.49			
Grants from Federal Government				
Veterans Service, State Department of	12,532,108.00	2,000.00		
Workers' Compensation, State Board of	4,622,840.00			
	$3,960,829,559.00	$ .00	$ .00	$(-)7,669,389.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1984

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1983	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1984
$ 12,708,347.00	$ 133,149.00	$(-) 12,841,496.00		$ 40,737.77	$(-) 40,737.77	$ .00
904,684.00	40,500.00	(-) 945,184.00		28,358.10	(-) 28,358.10	.00
382,741,395.51	459,512,436.16	(-) 437,420,406.44		5,634,555.20	(-) 5,634,555.20	404,833,425.23
6,552,418.49	4,773,459.39	(-) 10,368,801.16				957,076.72
	2,816,677.75	(-) 186,710,792.40	$340,237,313.46			156,343,198.81
12,534,108.00		(-) 12,534,108.00		91,806.16	(-) 91,806.16	.00
4,622,840.00		(-) 4,622,840.00		36,509.46	(-) 36,509.46	.00
$3,953,160,170.00	$580,240,589.97	$(-)14,184,276,904.08	$340,237,313.46	$12,228,426.81	$(-)21,947,147.12	$679,642,449.04

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
BUDGET FUNDS
JUNE 30, 1984

ASSETS

CURRENT ASSETS		
Cash on Hand and in Banks		$ 105,175,539.49
Accounts Receivable		1,470,463,151.83
Inventories		12,578,939.60
Other Current Assets		364,144.72
Total Assets		$ 1,588,581,775.64

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES		$ 1,047,951,336.06
FUND EQUITY		
Fund Balances		
Reserved		$ 513,923,010.66
Unreserved		
Balance July 1, 1983 due to Midyear Adjustment Reserve	$ 12,411,332.60	
Excess of Funds Available over Expenditures For the Year Ended June 30, 1984	725,388,098.25	
Prior Year's Adjustments and Increases, Decreases in Fund Balance	(-) 689,144,854.81	
Prior Year's Unreserved Funds Lapsed to Department of Administrative Services, Fiscal Division	(-) 21,947,147.12	
Balance June 30, 1984 due to Revenue Shortfall Reserve		26,707,428.92
Total Fund Equity		$ 540,630,439.58
Total Liabilities and Fund Equity		$ 1,588,581,775.64

Notes: Receivables due to the Department of Administrative Services from State Spending Units for services rendered and the corresponding payables in the amount of $3,817,028.46 have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1984

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES
Administrative Services, Department of	$ 3,018,258.70	$ 5,359,246.49	$ 1,762,913.79
Agriculture, Department of	8,724.73	1,065,690.31	.00
Audits, Department of	203,964.41	67,200.78	.00
Banking and Finance, Department of	390.93	24,281.14	.00
Community Affairs, Department of	.00	86,349,052.96	.00
Comptroller General	.00	379,786.38	.00
Conservation:			
Forestry Commission, Georgia	.00	2,773,252.18	430,786.48
Natural Resources, Department of	.00	26,602,500.19	334,595.06
Soil and Water Conservation Committee, State	177.99	95,944.92	.00
Defense, Department of	290,477.31	.00	63,935.85
Education:			
Education, Department of			
"A" Education, Department of	.00	39,378,566.64	97,557.62
"B" Institutions	.00	4,187,444.05	.00
"C" Postsecondary Vocational Education, Board of	.00	72,725.06	.00
Public School Employees' Retirement System - Expense Fund (*)	.00	.50	.00
Public Telecommunications Commission, Georgia	.00	162,827.46	.00
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions	(-) 169,623.98	33,224,976.00	.00
"B" Regents' Central Office	293,406.44	135,458.00	.00
Student Finance Commission, Georgia	17,611.41	128,375.51	
Teachers' Retirement System - Expense Fund	12,815.21	55,489.38	.00
Employees' Retirement System - Administrative Expense Fund (*)	.00	.00	.00
Financing and Investment Commission, Georgia State	18,590.36	88.25	.00
General Assembly of Georgia (*)	57,941.00	3,063,297.00	.00
General Obligation Debt Sinking Fund, State of Georgia			
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)	.00	.22	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)	.00	.00	.00
Governor, Office of the			
"A" Governor's Office	20,222.37	72,527.10	.00
"A" Governor's Emergency Fund	.00	.00	.00
"B" Planning and Budget, Office of	(-) 46,941.04	140,862.07	.00
"C" Units Attached for Administrative Purposes Only	4,162,673.68	1,055,926.76	
Grants, State Aid:			
To Counties	.00	2,329,245.73	.00
To Municipalities	.00	3.24	.00
Human Resources, Department of			
"A" Departmental Operations	.00	63,800,618.22	339,298.40
"B" Health Planning and Development, State	.00	.00	.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	.00	35,066,331.12	2,744,100.10
Industry and Trade, Department of	40,470.04	889,622.84	.00
Investigation, Georgia Bureau of	269,068.64	103,605.16	.00
Judicial System:			
Supreme Court	85,526.89	.00	.00
Court of Appeals	2,050.00	.00	.00
Superior Courts	268,313.12	803,113.75	.00
Administrative Office of the Courts	32,748.69	.00	.00
Appellate Court Reports	35,708.28	.00	.00
Court Reporting of the Judicial Council, Board of	.00	.00	.00
Judicial Administrative Districts, Georgia	25,502.53	.00	.00
Judical Qualifications Commission	10,190.40	.00	.00
Juvenile Court Judges, ~~Council of~~	.00	32,956.01	.00
Magistrate Courts Training Council, Georgia	1,255.00	.00	.00
Labor, Department of			
"A" Inspection Division	27,955.63	.00	.00
"B" Basic Employment, Food Stamps, Work Incentive, Correctional Services, Comprehensive Employment and Training and Job Training Partnership	1,099,463.96	3,491,309.57	235,637.71
Law, Department of	81,103.91	14,810.45	.00
Medical Assistance, Department of	.00	62,010,408.22	.00
Offender Rehabilitation, Department of			
"A" Departmental Operations	483,164.66	283,803.04	.00
"B" Correctional Institutions, Transitional Centers, and Support	579,967.99	2,588,663.74	.00
"E" Probation Field Operations	123,968.03	.00	.00
Pardons and Paroles, Board of	68,707.60	.00	.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1984

		LIABILITIES AND FUND EQUITY			
			FUND EQUITY		
				UNRESERVED FUND BALANCE	
OTHER ASSETS	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	SURPLUS DUE TO REVENUE SHORTFALL RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ .00	$ 10,140,418.98	$ 6,571,455.39	$ 2,995,343.28	$ 573,620.31	$ 10,140,418.98
.00	1,074,415.04	807,651.34	5,302.25	261,461.45	1,074,415.04
.00	271,165.19	41,707.58	.00	229,457.61	271,165.19
.00	24,672.07	16,675.39	.00	7,996.68	24,672.07
.00	86,349,052.96	86,234,240.38	17,052.88	97,759.70	86,349,052.96
.00	379,786.38	227,665.27	.00	152,121.11	379,786.38
.00	3,204,038.66	2,512,151.42	635,478.48	56,408.76	3,204,038.66
.00	26,937,095.25	25,243,565.76	1,605,956.25	87,573.24	26,937,095.25
.00	96,122.91	91,623.03	119.79	4,380.09	96,122.91
.00	354,413.16	196,475.00	91,653.80	66,284.36	354,413.16
489.25	39,476,613.51	35,710,632.44	1,395,598.28	2,370,382.79	39,476,613.51
.00	4,187,444.05	4,022,743.16	2,151.99	162,548.90	4,187,444.05
.00	72,725.06	70,797.58	.00	1,927.48	72,725.06
.00	.50	.00	.00	.50	.50
.00	162,827.46	111,835.09	45,779.15	5,213.22	162,827.46
.00	33,055,352.02	33,224,976.00	11,606.00	(-) 181,229.98	33,055,352.02
440.00	429,304.44	47,570.36	.00	381,734.08	429,304.44
.00	145,986.92	117,213.15	.00	28,773.77	145,986.92
.00	68,304.59	.00	12,815.21	55,489.38	68,304.59
.00	.00	.00	.00	.00	.00
.00	18,678.61	.00	18,678.61	.00	18,678.61
.00	3,121,238.00	248,325.00	1,678,638.00	1,194,275.00	3,121,238.00
.00	.22	.22	.00	.00	.22
.00	.00	.00	.00	.00	.00
.00	92,749.47	70,348.83	12,490.26	9,910.38	92,749.47
.00	.00	.00	.00	.00	.00
.00	93,921.03	42,844.26	17,110.07	33,966.70	93,921.03
.00	5,218,600.44	1,494,885.43	3,696,429.15	27,285.86	5,218,600.44
.00	2,329,245.73	2,329,245.73	.00	.00	2,329,245.73
.00	3.24	3.24	.00	.00	3.24
279,854.59	64,419,771.21	55,357,621.36	7,614,945.04	1,447,204.81	64,419,771.21
.00	.00	(-) 289.50	.00	289.50	.00
28,002.70	37,838,433.92	31,712,915.70	4,109,840.97	2,015,677.25	37,838,433.92
.00	930,092.88	834,903.05	.00	95,189.83	930,092.88
.00	372,673.80	189,466.18	23,945.52	159,262.10	372,673.80
21,628.00	107,154.89	73,885.90	.00	33,268.99	107,154.89
.00	2,050.00	.00	.00	2,050.00	2,050.00
.00	1,071,426.87	207,525.28	.00	863,901.59	1,071,426.87
.00	32,748.69	22,370.76	.00	10,377.93	32,748.69
.00	35,708.28	.00	.00	35,708.28	35,708.28
.00	.00	.00	.00	.00	.00
.00	25,502.53	25,026.44	.00	476.09	25,502.53
.00	10,190.40	1,499.58	.00	8,690.82	10,190.40
.00	32,956.01	32,956.00	.00	.01	32,956.01
.00	1,255.00	1,255.00	.00	.00	1,255.00
.00	27,955.63	.00	.00	27,955.63	27,955.63
.00	4,826,491.24	2,425,632.75	2,299,600.82	101,257.67	4,826,491.24
.00	95,914.36	86,157.86	.00	9,756.50	95,914.36
.00	62,010,408.22	7,402,466.24	40,895,354.71	13,712,587.27	62,010,408.22
.00	766,967.70	577,009.98	.00	189,957.72	766,967.70
.00	3,168,631.73	2,419,851.06	72,566.24	676,214.43	3,168,631.73
.00	123,968.03	67,001.50	.00	56,966.53	123,968.03
.00	68,707.60	25,874.21	.00	42,833.39	68,707.60

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1984

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	* INVENTORIES
Personnel Board, State - Merit System of Personnel Administration	$ 87,111,504.04	$ 1,289,965.22	$ .00
Public Safety, Department of	240,459.56	2,131,470.34	.00
Public Service Commission	136,925.94	180,311.26	.00
Revenue, Department of	.00	2,593,558.68	.00
Secretary of State			
"A" Secretary of State	215,704.16	87,439.23	.00
"B" Real Estate Commission	48,332.90	.00	.00
Subsequent Injury Trust Fund	21.84	.00	.00
Transportation, Department of	5,806,858.59	1,091,352,166.83	6,570,114.59
Veterans Service, State Department of	406,285.26	835,178.29	.00
Workers' Compensation, State Board of	85,592.31	.00	.00
	$ 105,175,539.49	$ 1,474,280,180.29	$ 12,578,939.60

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1984

		LIABILITIES AND FUND EQUITY			
			FUND EQUITY		
				UNRESERVED FUND BALANCE	
OTHER ASSETS	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	SURPLUS DUE TO REVENUE SHORTFALL RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ .00	$ 88,401,469.26	$ 4,601,801.11	$ 83,799,668.15	$ .00	$ 88,401,469.26
.00	2,371,929.90	1,520,217.33	851,712.57	.00	2,371,929.90
.00	317,237.20	243,136.14	.00	74,101.06	317,237.20
33,730.18	2,627,288.86	1,828,084.69	24,069.39	775,134.78	2,627,288.86
.00	303,143.39	227,674.13	.00	75,469.26	303,143.39
.00	48,332.90	15,005.75	.00	33,327.15	48,332.90
.00	21.84	21.84	.00	.00	21.84
.00	1,103,729,140.01	741,205,504.18	361,989,103.80	534,532.03	1,103,729,140.01
.00	1,241,463.55	1,220,697.49	.00	20,766.06	1,241,463.55
.00	85,592.31	8,461.46	.00	77,130.85	85,592.31
$ 364,144.72	$ 1,592,398,804.10	$ 1,051,768,364.52	$ 513,923,010.66	$ 26,707,428.92	$ 1,592,398,804.10

STATE UNITS
BUDGET FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

SPENDING UNIT	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	$ 2,681,989.12	$ .00
Unreserved (Surplus)	649,818.06	1,689,369.58
Agriculture, Department of		
Reserved	.00	.00
Unreserved (Surplus)	352,417.52	240,259.99
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	165,464.74	229,429.61
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	3,336.46	7,177.00
Community Affairs, Department of		
Reserved	22,713.79	.00
Unreserved (Surplus)	14,082.69	103,300.02
Comptroller General		
Reserved	.00	.00
Unreserved (Surplus)	60,947.70	149,637.35
Conservation:		
Forestry Commission, Georgia		
Reserved	540,605.16	.00
Unreserved (Surplus)	216,676.14	210,824.08
Natural Resources, Department of		
Reserved	991,174.43	.00
Unreserved (Surplus)	216,382.46	1,240,409.48
Soil and Water Conservation Committee, State		
Reserved	.00	.00
Unreserved (Surplus)	2,408.07	3,505.30
Defense, Department of		
Reserved	.00	.00
Unreserved (Surplus)	39,791.69	90,787.84
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	1,568,340.75	.00
Unreserved (Surplus)	3,666,457.75	(-) 2,696,621.33
"B" Institutions		
Reserved	74,698.93	.00
Unreserved (Surplus)	(-) 195,614.66	132,584.78
"C" Postsecondary Vocational Education, Board of		
Reserved	.00	.00
Unreserved (Surplus)	.00	1,927.48
Public School Employees' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.50
Public Telecommunications Commission, Georgia		
Reserved	16,906.92	.00
Unreserved (Surplus)	98,673.87	74,426.25
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System Institutions		
Reserved	.00	.00
Unreserved (Surplus)	(-) 1,019,808.12	.00
"B" Regents' Central Office		
Reserved	.00	.00
Unreserved (Surplus)	18,345.39	379,638.81
Student Finance Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	27,511.17	25,090.36
Teachers' Retirement System - Expense Fund		
Reserved	74,235.37	.00
Unreserved (Surplus)	134,079.32	68,304.59
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Financing and Investment Commission, Georgia State		
Reserved	6,259.08	.00
Unreserved (Surplus)	.00	18,678.61
General Assembly of Georgia (*)		
Reserved	1,489,986.83	.00
Unreserved (Surplus)	31,700.00	2,872,582.83
General Obligation Debt Sinking Fund, State of Georgia		
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1984
$ 313,354.16	$ .00	$ 2,995,343.28
1,284,250.73	(-) 3,049,818.06	573,620.31
5,302.25	.00	5,302.25
21,201.46	(-) 352,417.52	261,461.45
.00	.00	.00
28.00	(-) 165,464.74	229,457.61
.00	.00	.00
819.68	(-) 3,336.46	7,996.68
(-) 5,660.91	.00	17,052.88
(-) 5,540.32	(-) 14,082.69	97,759.70
.00	.00	.00
2,483.76	(-) 60,947.70	152,121.11
94,873.32	.00	635,478.48
(-) 154,415.32	(-) 216,676.14	56,408.76
614,781.82	.00	1,605,956.25
(-) 1,152,836.24	(-) 216,382.46	87,573.24
119.79	.00	119.79
874.79	(-) 2,408.07	4,380.09
91,653.80	.00	91,653.80
(-) 24,503.48	(-) 39,791.69	66,284.36
(-) 172,742.47	.00	1,395,598.28
5,067,004.12	(-) 3,666,457.75	2,370,382.79
(-) 72,546.94	.00	2,151.99
29,964.12	195,614.66	162,548.90
.00	.00	.00
.00	.00	1,927.48
.00	.00	.00
.00	.00	.50
28,872.23	.00	45,779.15
(-) 69,213.03	(-) 98,673.87	5,213.22
11,606.00	.00	11,606.00
838,578.14	.00	(-) 181,229.98
.00	.00	.00
(-) 16,250.12	.00	381,734.08
.00	.00	.00
3,683.41	(-) 27,511.17	28,773.77
(-) 61,420.16	.00	12,815.21
(-) 12,815.21	(-) 134,079.32	55,489.38
.00	.00	.00
.00	.00	.00
12,419.53	.00	18,678.61
(-) 18,678.61	.00	.00
188,651.17	.00	1,678,638.00
(-) 1,678,307.83	(-) 31,700.00	1,194,275.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

SPENDING UNIT	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Governor, Office of the		
"A" Governor's Office		
Reserved	$ .00	$ .00
Unreserved (Surplus)	3,417.43	22,392.99
"A" Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" Planning and Budget, Office of		
Reserved	111,133.36	.00
Unreserved (Surplus)	29,347.13	53,595.97
"C" Units Attached for Administrative Purposes Only		
Reserved	5,364,135.64	.00
Unreserved (Surplus)	.00	3,705,674.36
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Human Resources, Department of		
"A" Departmental Operations		
Reserved	4,867,685.82	.00
Unreserved (Surplus)	481,291.59	3,099,499.71
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	818.60	.20
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	4,598,980.68	.00
Unreserved (Surplus)	.00	3,501,770.77
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	73,664.26	88,994.67
Investigation, Georgia Bureau of		
Reserved	1,542.50	.00
Unreserved (Surplus)	41,038.55	179,938.67
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	1,003.46	31,968.99
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	2,076.49	2,050.00
Superior Courts		
Reserved	.00	.00
Unreserved (Surplus)	71,785.43	854,306.87
Administrative Office of the Courts		
Reserved	.00	.00
Unreserved (Surplus)	704.36	3,617.77
Appellate Court Reports		
Reserved	.00	.00
Unreserved (Surplus)	17,632.76	35,708.28
Court Reporting of the Judicial Council, Board of		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Judicial Administrative Districts, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	883.95	46.39
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	323.79	8,690.82
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	.02	.00
Magistrate Courts Training Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Labor, Department of		
"A" Inspection Division		
Reserved	.00	.00
Unreserved (Surplus)	19,954.90	27,955.63
"B" Basic Employment, Food Stamps, Work Incentive, Correctional Services, Comprehensive Employment and Training and Job Training Partnership		
Reserved	222,824.18	.00
Unreserved (Surplus)	181,829.73	328,994.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1984
$ 12,490.26	$ .00	$ 12,490.26
(-) 12,482.61	(-) 3,417.43	9,910.38
.00	.00	.00
.00	.00	.00
(-) 94,023.29	.00	17,110.07
(-) 19,629.27	(-) 29,347.13	33,966.70
(-) 1,667,706.49	.00	3,696,429.15
(-) 3,678,388.50	.00	27,285.86
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
2,747,259.22	.00	7,614,945.04
(-) 1,652,294.90	(-) 481,291.59	1,447,204.81
.00	.00	.00
289.30	(-) 818.60	289.50
(-) 489,139.71	.00	4,109,840.97
(-) 1,486,093.52	.00	2,015,677.25
.00	.00	.00
6,195.16	(-) 73,664.26	95,189.83
22,403.02	.00	23,945.52
494,323.43	(-) 556,038.55	159,262.10
.00	.00	.00
1,300.00	(-) 1,003.46	33,268.99
.00	.00	.00
.00	(-) 2,076.49	2,050.00
.00	.00	.00
9,594.72	(-) 71,785.43	863,901.59
.00	.00	.00
6,760.16	(-) 704.36	10,377.93
.00	.00	.00
.00	(-) 17,632.76	35,708.28
.00	.00	.00
.00	.00	.00
.00	.00	.00
429.70	(-) 883.95	476.09
.00	.00	.00
.00	(-) 323.79	8,690.82
.00	.00	.00
.01	(-) .02	.01
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 19,954.90	27,955.63
2,076,776.64	.00	2,299,600.82
(-) 227,736.33	(-) 181,829.73	101,257.67

STATEMENT OF CHANGES IN FUND BALANCES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1984

SPENDING UNIT	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Law, Department of		
Reserved	$ .00	$ .00
Unreserved (Surplus)	7,448.07	9,756.50
Medical Assistance, Department of		
Reserved	32,651,393.12	.00
Unreserved (Surplus)	5,020,883.22	49,542,206.20
Offender Rehabilitation, Department of		
"A" Departmental Operations		
Reserved	.00	.00
Unreserved (Surplus)	.00	189,957.72
"B" Correctional Institutions, Transitional Centers, and Support		
Reserved	85,665.92	.00
Unreserved (Surplus)	585,143.47	698,892.60
"E" Probation Field Operations		
Reserved	.00	.00
Unreserved (Surplus)	98,461.45	55,421.85
Pardons and Paroles, Board of		
Reserved	.00	.00
Unreserved (Surplus)	33,105.79	41,521.00
Personnel Board, State - Merit System of Personnel Administration		
Reserved	49,977,031.44	.00
Unreserved (Surplus)	5,400.68	83,798,519.35
Public Safety, Department of		
Reserved	58,178.69	.00
Unreserved (Surplus)	418,354.14	802,628.92
Public Service Commission		
Reserved	32,670.04	.00
Unreserved (Surplus)	4,061.10	74,077.66
Revenue, Department of		
Reserved	36,104.08	.00
Unreserved (Surplus)	103,950.64	728,469.18
Secretary of State		
"A" Secretary of State		
Reserved	.00	.00
Unreserved (Surplus)	40,737.77	62,336.03
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	28,358.10	33,133.07
Subsequent Injury Trust Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Transportation, Department of		
Reserved	524,702,658.23	.00
Unreserved (Surplus)	528,669.85	572,474,950.58
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	91,806.16	12,877.52
Workers' Compensation, State Board of		
Reserved	.00	.00
Unreserved (Surplus)	36,509.46	76,830.85
	$ 642,588,246.68	$ 725,388,098.25

SUMMARY		
Reserved	$ 630,176,914.08	$ .00
Unreserved		
Surplus due to Revenue Shortfall Reserve	12,411,332.60	725,388,098.25
	$ 642,588,246.68	$ 725,388,098.25

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1984
$ .00	$ .00	$ .00
.00	(-) 7,448.07	9,756.50
8,243,961.59	.00	40,895,354.71
(-) 35,829,618.93	(-) 5,020,883.22	13,712,587.27
.00	.00	.00
.00	.00	189,957.72
(-) 13,099.68	.00	72,566.24
478,753.58	(-) 1,086,575.22	676,214.43
.00	.00	.00
1,544.68	(-) 98,461.45	56,966.53
.00	.00	.00
1,312.39	(-) 33,105.79	42,833.39
33,822,636.71	.00	83,799,668.15
(-) 83,798,519.35	(-) 5,400.68	.00
793,533.88	.00	851,712.57
(-) 802,628.92	(-) 418,354.14	.00
(-) 32,670.04	.00	.00
23.40	(-) 4,061.10	74,101.06
(-) 12,034.69	.00	24,069.39
58,700.29	(-) 115,985.33	775,134.78
.00	.00	.00
13,133.23	(-) 40,737.77	75,469.26
.00	.00	.00
194.08	(-) 28,358.10	33,327.15
.00	.00	.00
.00	.00	.00
(-)162,713,554.43	.00	361,989,103.80
(-)566,834,533.20	(-) 5,634,555.20	534,532.03
.00	.00	.00
7,888.54	(-) 91,806.16	20,766.06
.00	.00	.00
300.00	(-) 36,509.46	77,130.85
$(-)805,398,758.23	$(-) 21,947,147.12	$ 540,630,439.58
$(-)116,253,903.42	$ .00	$ 513,923,010.66
(-)689,144,854.81	(-) 21,947,147.12	26,707,428.92
$(-)805,398,758.23	$(-) 21,947,147.12	$ 540,630,439.58

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

FUNDS AVAILABLE

REVENUES		
APPROPRIATION ALLOTMENTS		
General Appropriations	$ 4,006,381,644.00	
Supplemental Appropriations	(-) 45,552,085.00	
	$ 3,960,829,559.00	
Less: Lapsed Funds	7,669,389.00	$ 3,953,160,170.00
FEDERAL FUNDS		
Grants from U. S. Government		1,619,723,683.09
COUNTIES AND CITIES		
Grants from Counties and Cities		4,921,930.08
DEPARTMENTAL FUNDS		
Taxes	$ 52,046,240.18	
Donations	190,220.76	
Interest Earned	7,189,877.74	
Contributions from Public Trust Funds	4,989,159.70	
Earnings from Services	502,552,077.72	566,967,576.10
Total Revenues		$ 6,144,773,359.27
CARRY-OVER FROM PRIOR YEAR		
Transfer from Reserved Fund Balance		626,754,420.66
Total Funds Available		$ 6,771,527,779.93

EXPENDITURES

PERSONAL SERVICES			
Salaries and Wages		$ 741,456,791.35	
Employer's Contributions for:			
F.I.C.A.	$ 48,260,221.42		
Retirement	109,122,709.04		
Health Insurance	56,043,545.04		
Personal Liability Insurance	873,543.14		
Unemployment Compensation Insurance	1,684,858.57	215,984,877.21	$ 957,441,668.56
REGULAR OPERATING EXPENSES			
Motor Vehicle Expenses		$ 26,935,263.04	
Supplies and Materials		81,525,130.82	
Repairs and Maintenance		17,658,663.97	
Power, Water and Natural Gas		5,907,364.35	
Rents (Other Than Real Estate)		6,324,571.06	
Insurance and Bonding		2,363,673.13	
Workers' Compensation and Indemnities		6,073,328.51	
Direct Benefits - Medical Care and Public Assistance		60,941,836.95	
Tuition and Scholarships		30,259.73	
Grants to Counties, Cities and Civil Divisions		5,545,631.97	
Assessments by Merit System		4,019,827.58	
Other Operating Expenses		9,344,275.82	
Extraordinary Expenditures		3,000,000.00	229,669,826.93
TRAVEL			14,734,178.38
MOTOR VEHICLE EQUIPMENT PURCHASES			10,889,529.85
PUBLICATIONS AND PRINTING			8,924,268.73
EQUIPMENT PURCHASES			20,853,192.17
COMPUTER CHARGES			47,767,067.52
REAL ESTATE RENTALS			25,711,392.40
TELECOMMUNICATIONS			16,565,916.24

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

EXPENDITURES continued

PER DIEM, FEES AND CONTRACTS			
Per Diem and Fees (*)		$ 79,938,923.25	
Contracts		128,853,196.39	$ 208,792,119.64
CAPITAL OUTLAY			
Other Costs			
Motor Vehicle Expenses	$ 4,674.60		
Supplies and Materials	816,396.19		
Repairs and Maintenance	804,737.89		
Rents (Other Than Real Estate)	170.00		
Grants to Counties, Cities and Civil Divisions	18,634,013.00		
Other Expenditures	16,615.67	$ 20,276,607.35	
Travel		3,514.72	
Equipment Purchases		522,979.24	
Telecommunications		872.73	
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 179,869.75		
Contracts	428,060,828.87	428,240,698.62	449,044,672.66
AUTHORITY LEASE RENTALS			40,203,798.74
GENERAL OBLIGATION DEBT SINKING FUND			144,587,646.72
OTHER (Schedule by Spending Units, pages 122-133)			
Personal Services			
Salaries and Wages	$ 162,716.31		
Employer's Contributions for:			
F.I.C.A.	9,086.84		
Retirement	19,468.46		
Health Insurance	10,494.98		
Personal Liability Insurance	147.00		
Unemployment Compensation Insurance	2,194.11	$ 204,107.70	
Other Costs			
Motor Vehicle Expenses	$ 14,624.78		
Supplies and Materials	19,312,866.04		
Repairs and Maintenance	1,037,718.01		
Power, Water and Natural Gas	24,856,012.63		
Rents (Other Than Real Estate)	18,957,173.23		
Insurance and Bonding	1,309.00		
Workers' Compensation and Indemnities	296,523.50		
Direct Benefits - Medical Care and Public Assistance	867,198,476.83		
Tuition and Scholarships	16,522,722.00		
Grants to Counties, Cities and Civil Divisions	2,647,632,791.31		
Assessments by Merit System	680.64		
Other Expenditures	124,565,195.39	3,720,396,093.36	
Travel		19,772.84	
Publications and Printing		257,824.57	
Equipment Purchases		95,487.79	
Computer Charges		2,635,739.62	
Telecommunications		27,551,471.96	
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 4,755,510.84		
Contracts	105,198,339.14	109,953,849.98	
Capital Outlay		5,617,109.32	
Authority Lease Rentals		3,585,000.00	
General Obligation Debt Sinking Fund		637,946.00	3,870,954,403.14
Total Expenditures			$ 6,046,139,681.68
Excess of Funds Available over Expenditures			725,388,098.25
			$ 6,771,527,779.93

(*) Includes assessment and collection allowance to outside agencies in the amount of $52,046,240.18.

The accompanying notes are an integral part of these financial statements.

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

FUNDS AVAILABLE	TOTAL	ADMINISTRATIVE SERVICES, DEPARTMENT OF
REVENUES		
APPROPRIATION ALLOTMENTS	$ 3,953,160,170.00	$ 29,397,140.00
GRANTS FROM U. S. GOVERNMENT	1,619,723,683.09	10,676.04
GRANTS FROM COUNTIES AND CITIES	4,921,930.08	.00
REVENUES AND EARNINGS RETAINED BY UNITS	566,967,576.10	81,817,445.81
Total Revenues	$ 6,144,773,359.27	$ 111,225,261.85
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	626,754,420.66	979,616.46
Total Funds Available	$ 6,771,527,779.93	$ 112,204,878.31
EXPENDITURES		
PERSONAL SERVICES	$ 957,441,668.56	$ 27,983,874.85
REGULAR OPERATING EXPENSES	229,669,826.93	6,248,637.83
TRAVEL	14,734,178.38	164,796.49
MOTOR VEHICLE EQUIPMENT PURCHASES	10,889,529.85	316,938.11
PUBLICATIONS AND PRINTING	8,924,268.73	482,338.74
EQUIPMENT PURCHASES	20,853,192.17	3,332,836.49
COMPUTER CHARGES	47,767,067.52	6,584,311.87
REAL ESTATE RENTALS	25,711,392.40	2,900,074.42
TELECOMMUNICATIONS	16,565,916.24	438,915.69
PER DIEM, FEES AND CONTRACTS	208,792,119.64	3,711,846.59
CAPITAL OUTLAY	449,044,672.66	.00
AUTHORITY LEASE RENTALS	40,203,798.74	.00
GENERAL OBLIGATION DEBT SINKING FUND	144,587,646.72	.00
OTHER	3,870,954,403.14	58,350,537.65
Total Expenditures	$ 6,046,139,681.68	$ 110,515,508.73
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	725,388,098.25	1,689,369.58
	$ 6,771,527,779.93	$ 112,204,878.31

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

AGRICULTURE, DEPARTMENT OF	AUDITS, DEPARTMENT OF	BANKING AND FINANCE, DEPARTMENT OF	COMMUNITY AFFAIRS, DEPARTMENT OF	COMPTROLLER GENERAL
$ 25,258,583.00	$ 6,033,562.00	$ 3,401,565.00	$ 5,340,157.00	$ 6,051,984.00
3,662,166.58	.00	.00	104,030,499.44	861,986.26
.00	.00	.00	.00	.00
1,201,496.17	905,044.85	.00	136,144.27	97,308.00
$ 30,122,245.75	$ 6,938,606.85	$ 3,401,565.00	$ 109,506,800.71	$ 7,011,278.26
.00	.00	.00	22,713.79	.00
$ 30,122,245.75	$ 6,938,606.85	$ 3,401,565.00	$ 109,529,514.50	$ 7,011,278.26
$ 19,752,570.75	$ 5,631,017.23	$ 2,844,680.40	$ 3,677,918.94	$ 5,284,478.46
2,574,440.95	187,927.82	131,932.21	165,250.23	388,505.23
852,183.22	401,279.26	226,211.59	185,059.28	163,556.09
415,195.30	55,381.72	.00	12,330.92	68,138.00
495,583.64	12,838.79	12,046.80	97,509.46	148,506.30
284,951.77	50,092.59	5,692.93	44,570.31	12,139.34
214,306.61	81,591.09	17,856.52	6,796.37	189,425.49
591,232.00	238,490.00	127,544.31	232,499.12	469,324.00
353,179.25	41,820.30	28,423.24	83,585.04	113,992.75
266,363.57	8,738.44	.00	1,432,593.15	23,575.25
205,572.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
3,876,406.70	.00	.00	103,488,101.66	.00
$ 29,881,985.76	$ 6,709,177.24	$ 3,394,388.00	$ 109,426,214.48	$ 6,861,640.91
240,259.99	229,429.61	7,177.00	103,300.02	149,637.35
$ 30,122,245.75	$ 6,938,606.85	$ 3,401,565.00	$ 109,529,514.50	$ 7,011,278.26

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	CONSERVATION		
FUNDS AVAILABLE	FORESTRY COMMISSION, GEORGIA	NATURAL RESOURCES, DEPARTMENT OF	SOIL AND WATER CONSERVATION COMMITTEE, STATE
REVENUES			
APPROPRIATION ALLOTMENTS	$ 22,616,708.00	$ 47,868,578.00	$ 810,455.00
GRANTS FROM U. S. GOVERNMENT	1,347,888.53	16,663,433.90	11,391.18
GRANTS FROM COUNTIES AND CITIES	924,936.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	2,889,870.78	9,581,342.12	.00
Total Revenues	$ 27,779,403.31	$ 74,113,354.02	$ 821,846.18
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	658,228.55	.00
Total Funds Available	$ 27,779,403.31	$ 74,771,582.57	$ 821,846.18
EXPENDITURES			
PERSONAL SERVICES	$ 17,990,614.40	$ 36,376,511.63	$ 538,157.56
REGULAR OPERATING EXPENSES	5,118,149.88	7,976,240.95	52,986.07
TRAVEL	105,515.10	462,456.53	47,237.74
MOTOR VEHICLE EQUIPMENT PURCHASES	907,415.97	1,217,643.27	.00
PUBLICATIONS AND PRINTING	81,294.93	460,170.07	17,996.48
EQUIPMENT PURCHASES	1,187,059.18	1,246,048.70	4,589.91
COMPUTER CHARGES	269,079.39	344,772.31	4,478.36
REAL ESTATE RENTALS	18,211.00	942,352.68	25,620.60
TELECOMMUNICATIONS	603,735.79	734,906.83	13,689.09
PER DIEM, FEES AND CONTRACTS	197,599.56	3,038,160.05	113,585.07
CAPITAL OUTLAY	377,295.12	4,836.01	.00
AUTHORITY LEASE RENTALS	.00	1,513,000.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	712,608.91	19,214,074.06	.00
Total Expenditures	$ 27,568,579.23	$ 73,531,173.09	$ 818,340.88
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	210,824.08	1,240,409.48	3,505.30
	$ 27,779,403.31	$ 74,771,582.57	$ 821,846.18

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	EDUCATION			
	EDUCATION, DEPARTMENT OF			
DEFENSE, DEPARTMENT OF	"A" EDUCATION, DEPARTMENT OF	"B" INSTITUTIONS	"C" POSTSECONDARY VOCATIONAL EDUCATION, BOARD OF	PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)
$ 3,092,932.00	$ 1,477,516,434.00	$ 15,985,110.00	$ 68,766.00	$ 11,986,153.00
6,040,872.15	249,723,347.73	1,097,686.76	84,397.42	.00
.00	.00	.00	.00	.00
50,244.46	728,450.46	1,431,833.49	.00	.00
$ 9,184,048.61	$ 1,727,968,232.19	$ 18,514,630.25	$ 153,163.42	$ 11,986,153.00
.00	1,473,929.10	74,698.93	.00	.00
$ 9,184,048.61	$ 1,729,442,161.29	$ 18,589,329.18	$ 153,163.42	$ 11,986,153.00
$ 4,520,897.35	$ 17,480,150.02	$ 13,717,139.80	$ 123,190.41	$ .00
1,599,534.25	2,592,233.73	2,188,869.14	2,184.51	.00
36,395.22	886,536.25	58,069.99	3,268.91	.00
9,979.15	14,732.95	54,667.27	.00	.00
36,226.73	549,381.13	24,924.44	34.83	.00
27,545.47	75,079.43	188,820.20	8,816.28	.00
10,180.76	1,159,290.58	108,548.37	11,136.00	.00
5,760.00	1,956,787.55	.00	.00	.00
61,226.06	484,542.06	104,001.41	.00	.00
82,180.25	5,160,132.88	124,865.11	2,603.00	.00
136,387.35	.00	285,956.61	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
2,566,948.18	1,701,779,916.04	1,600,882.06	.00	11,986,152.50
$ 9,093,260.77	$ 1,732,138,782.62	$ 18,456,744.40	$ 151,235.94	$ 11,986,152.50
90,787.84	(-) 2,696,621.33	132,584.78	1,927.48	.50
$ 9,184,048.61	$ 1,729,442,161.29	$ 18,589,329.18	$ 153,163.42	$ 11,986,153.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	EDUCATION		
		REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF	
FUNDS AVAILABLE	PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA	"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE
REVENUES			
APPROPRIATION ALLOTMENTS	$ 3,838,594.00	$ 554,486,028.00	$ 17,504,721.00
GRANTS FROM U. S. GOVERNMENT	37,826.07	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	1,935,859.62	1,934,001.00	93,192.18
Total Revenues	$ 5,812,279.69	$ 556,420,029.00	$ 17,597,913.18
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	16,906.92	.00	.00
Total Funds Available	$ 5,829,186.61	$ 556,420,029.00	$ 17,597,913.18
EXPENDITURES			
PERSONAL SERVICES	$ 3,025,414.63	$ .00	$ 3,122,160.71
REGULAR OPERATING EXPENSES	2,247,651.48	.00	137,022.93
TRAVEL	49,934.11	.00	88,474.67
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	84,919.27	.00	90,091.78
EQUIPMENT PURCHASES	46,717.00	.00	87,452.18
COMPUTER CHARGES	224.94	.00	.00
REAL ESTATE RENTALS	.00	.00	157,258.00
TELECOMMUNICATIONS	77,010.81	.00	84,781.76
PER DIEM, FEES AND CONTRACTS	222,888.12	.00	137,284.34
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	12,522,001.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	543,898,028.00	13,313,748.00
Total Expenditures	$ 5,754,760.36	$ 556,420,029.00	$ 17,218,274.37
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	74,426.25	.00	379,638.81
	$ 5,829,186.61	$ 556,420,029.00	$ 17,597,913.18

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

STUDENT FINANCE COMMISSION, GEORGIA	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)	FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE	GENERAL ASSEMBLY OF GEORGIA (*)
$ 15,835,222.00	$ 2,289,000.00	$ 425,000.00	$ .00	$ 16,198,297.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
2,591,991.94	2,827,546.40	1,516,992.58	936,310.00	75.00
$ 18,427,213.94	$ 5,116,546.40	$ 1,941,992.58	$ 936,310.00	$ 16,198,372.00
.00	74,235.37	.00	6,259.08	1,489,986.83
$ 18,427,213.94	$ 5,190,781.77	$ 1,941,992.58	$ 942,569.08	$ 17,688,358.83
$ 2,047,737.59	$ 1,558,768.77	$ 615,968.76	$ 709,529.47	$ 7,654,854.00
267,522.98	66,792.08	12,696.28	34,357.50	3,675,771.00
44,013.13	22,879.82	4,636.12	5,737.97	1,539,668.00
.00	.00	.00	.00	.00
43,184.31	52,955.37	19,767.43	.00	362,971.00
17,838.43	10,317.49	8,000.48	2,406.87	307,341.00
.00	573.738.29	184,078.93	10,571.80	343,469.00
.00	111,069.00	74,046.00	86,128.00	63,201.00
70,817.10	50,176.30	11,248.54	10,592.86	446,890.00
75,788.04	362,340.27	524,360.54	64,566.00	421,611.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
15,835,222.00	2,313,439.79	487,189.50	.00	.00
$ 18,402,123.58	$ 5,122,477.18	$ 1,941,992.58	$ 923,890.47	$ 14,815,776.00
25,090.36	68,304.59	.00	18,678.61	2,872,582.83
$ 18,427,213.94	$ 5,190,781.77	$ 1,941,992.58	$ 942,569.08	$ 17,688,358.83

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA		
FUNDS AVAILABLE	"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)	"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)	"A" GOVERNOR'S OFFICE
REVENUES			
APPROPRIATION ALLOTMENTS	$ 132,500,567.00	$ 8,543,950.00	$ 2,497,565.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	40,999.18
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	.00	147,096.48
Total Revenues	$ 132,500,567.00	$ 8,543,950.00	$ 2,685,660.66
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	.00
Total Funds Available	$ 132,500,567.00	$ 8,543,950.00	$ 2,685,660.66
EXPENDITURES			
PERSONAL SERVICES	$ .00	$ .00	$ 1,677,818.68
REGULAR OPERATING EXPENSES	.00	.00	317,314.67
TRAVEL	.00	.00	39,337.75
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	.00	.00	44,188.33
EQUIPMENT PURCHASES	.00	.00	15,307.97
COMPUTER CHARGES	.00	.00	277.12
REAL ESTATE RENTALS	.00	.00	69,913.00
TELECOMMUNICATIONS	.00	.00	145,011.27
PER DIEM, FEES AND CONTRACTS	.00	.00	65,526.43
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	132,500,567.00	8,543,950.00	.00
OTHER	.00	.00	288,572.45
Total Expenditures	$ 132,500,567.00	$ 8,543,950.00	$ 2,663,267.67
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00	22,392.99
	$ 132,500,567.00	$ 8,543,950.00	$ 2,685,660.66

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

GOVERNOR, OFFICE OF THE			GRANTS, STATE AID	
"A" GOVERNOR'S EMERGENCY FUND	"B" PLANNING AND BUDGET, OFFICE OF	"C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY	TO COUNTIES	TO MUNICIPALITIES
$ .00	$ 3,484,967.00	$ 3,924,005.00	$ 11,267,013.00	$ 12,467,000.00
.00	149,110.57	6,851,751.56	.00	.00
.00	.00	.00	.00	.00
.00	88,118.38	599,280.92	.00	.00
$ .00	$ 3,722,195.95	$ 11,375,037.48	$ 11,267,013.00	$ 12,467,000.00
.00	111,133.36	5,364,135.64	.00	.00
$ .00	$ 3,833,329.31	$ 16,739,173.12	$ 11,267,013.00	$ 12,467,000.00
$ .00	$ 2,989,467.32	$ 2,149,120.63	$ .00	$ .00
.00	94,985.82	104,758.54	1,950,000.00	3,150,000.00
.00	38,331.57	50,787.50	.00	.00
.00	.00	.00	.00	.00
.00	27,384.97	54,973.36	.00	.00
.00	4,000.00	8,647.43	.00	.00
.00	144,779.43	25,698.99	.00	.00
.00	190,836.00	258,365.96	.00	.00
.00	46,061.92	119,214.65	.00	.00
.00	243,886.31	8,492,595.83	.00	.00
.00	.00	.00	9,317,013.00	9,317,000.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	1,769,335.87	.00	.00
$ .00	$ 3,779,733.24	$ 13,033,498.76	$ 11,267,013.00	$ 12,467,000.00
.00	53,595.97	3,705,674.36	.00	.00
$ .00	$ 3,833,329.31	$ 16,739,173.12	$ 11,267,013.00	$ 12,467,000.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	HUMAN RESOURCES, DEPARTMENT OF		
FUNDS AVAILABLE	"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS
REVENUES			
APPROPRIATION ALLOTMENTS	$ 252,130,951.00	$ 452,232.00	$ 289,353,676.00
GRANTS FROM U. S. GOVERNMENT	408,855,362.78	402,898.41	45,142,608.22
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	33,809,559.06	46,581.36	96,702,088.24
Total Revenues	$ 694,795,872.84	$ 901,711.77	$ 431,198,372.46
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	4,867,685.82	.00	4,598,980.68
Total Funds Available	$ 699,663,558.66	$ 901,711.77	$ 435,797,353.14
EXPENDITURES			
PERSONAL SERVICES	$ 104,072,599.50	$ 623,269.31	$ 233,932,324.72
REGULAR OPERATING EXPENSES	73,895,155.99	40,074.37	30,269,227.55
TRAVEL	2,805,952.60	4,577.41	549,023.07
MOTOR VEHICLE EQUIPMENT PURCHASES	96,594.67	.00	481,672.82
PUBLICATIONS AND PRINTING	1,249,717.54	1,626.89	79,358.76
EQUIPMENT PURCHASES	759,115.12	.00	1,744,438.36
COMPUTER CHARGES	13,976,899.70	21,314.48	2,030,303.65
REAL ESTATE RENTALS	5,435,554.87	77,959.49	348,573.65
TELECOMMUNICATIONS	2,977,154.84	21,442.00	2,201,171.20
PER DIEM, FEES AND CONTRACTS	84,091,033.85	100,322.60	2,954,154.33
CAPITAL OUTLAY	1,213,878.43	.00	1,430,092.44
AUTHORITY LEASE RENTALS	.00	.00	742,440.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	405,990,401.84	11,125.02	155,532,801.82
Total Expenditures	$ 696,564,058.95	$ 901,711.57	$ 432,295,582.37
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	3,099,499.71	.20	3,501,770.77
	$ 699,663,558.66	$ 901,711.77	$ 435,797,353.14

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1984

		JUDICIAL SYSTEM		
INDUSTRY AND TRADE, DEPARTMENT OF	INVESTIGATION, GEORGIA BUREAU OF	SUPREME COURT	COURT OF APPEALS	SUPERIOR COURTS
$ 8,465,342.00	$ 18,096,488.00	$ 2,793,268.00	$ 3,104,662.00	$ 22,494,142.00
.00	79,710.29	.00	.00	89,312.53
.00	.00	.00	.00	.00
2,453,093.53	1,579,971.80	186,008.05	46,661.30	573,943.68
$ 10,918,435.53	$ 19,746,170.09	$ 2,979,276.05	$ 3,151,323.30	$ 23,157,398.21
.00	1,542.50	.00	.00	.00
$ 10,918,435.53	$ 19,747,712.59	$ 2,979,276.05	$ 3,151,323.30	$ 23,157,398.21
$ 4,050,884.81	$ 12,906,905.98	$ 2,090,383.57	$ 2,697,804.68	$ 21,240,007.60
707,299.99	1,709,376.54	235,037.09	79,673.00	440,005.51
269,717.70	392,050.81	34,006.60	23,758.83	359,640.45
11,989.00	721,524.62	.00	.00	8,769.02
288,994.93	75,680.48	28,507.61	3,328.87	20,607.07
16,275.00	528,714.33	106,590.17	140,329.17	14,020.81
71,877.81	1,746,478.64	41,037.14	.00	2,458.76
271,319.26	175,167.26	225,978.30	142,587.52	43,392.94
145,745.43	800,250.49	37,978.52	36,615.29	12,282.63
199,035.67	22,229.52	147,788.06	25,175.94	161,906.55
.00	149,500.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
4,796,301.26	339,895.25	.00	.00	.00
$ 10,829,440.86	$ 19,567,773.92	$ 2,947,307.06	$ 3,149,273.30	$ 22,303,091.34
88,994.67	179,938.67	31,968.99	2,050.00	854,306.87
$ 10,918,435.53	$ 19,747,712.59	$ 2,979,276.05	$ 3,151,323.30	$ 23,157,398.21

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

FUNDS AVAILABLE	ADMINISTRATIVE OFFICE OF THE COURTS	APPELLATE COURT REPORTS
REVENUES		
APPROPRIATION ALLOTMENTS	$ 723,842.00	$ 193,100.00
GRANTS FROM U. S. GOVERNMENT	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	4,928.56	.00
Total Revenues	$ 728,770.56	$ 193,100.00
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	.00	.00
Total Funds Available	$ 728,770.56	$ 193,100.00
EXPENDITURES		
PERSONAL SERVICES	$ 347,606.73	$ .00
REGULAR OPERATING EXPENSES	46,966.58	60.00
TRAVEL	9,413.27	.00
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00
PUBLICATIONS AND PRINTING	34,113.55	157,331.72
EQUIPMENT PURCHASES	1,462.80	.00
COMPUTER CHARGES	.00	.00
REAL ESTATE RENTALS	29,647.88	.00
TELECOMMUNICATIONS	10,350.34	.00
PER DIEM, FEES AND CONTRACTS	245,591.64	.00
CAPITAL OUTLAY	.00	.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	.00	.00
Total Expenditures	$ 725,152.79	$ 157,391.72
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	3,617.77	35,708.28
	$ 728,770.56	$ 193,100.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

JUDICIAL SYSTEM				
COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF	JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA	JUDICIAL QUALIFICATIONS COMMISSION	MAGISTRATE COURTS TRAINING COUNCIL, GEORGIA	JUVENILE COURT JUDGES, COUNCIL OF
$ 16,870.00	$ 523,028.00	$ 50,471.00	$ 15,060.00	$ 111,695.00
.00	.00	.00	.00	293,125.89
.00	.00	.00	.00	.00
18,765.68	42,313.20	.00	33,429.05	.00
$ 35,635.68	$ 565,341.20	$ 50,471.00	$ 48,489.05	$ 404,820.89
.00	.00	.00	.00	.00
$ 35,635.68	$ 565,341.20	$ 50,471.00	$ 48,489.05	$ 404,820.89
$ 21,179.36	$ 439,150.62	$ .00	$ .00	$ 108,944.16
3,611.14	13,504.81	3,513.56	8,267.77	14,648.33
798.49	27,043.41	.00	.00	3,251.84
.00	.00	.00	.00	.00
2,383.91	3,009.74	4,956.65	21,740.68	2,640.77
.00	11,071.40	270.59	.00	102.80
.00	.00	.00	.00	.00
3,222.23	9,222.60	1,470.25	.00	8,224.22
1,457.42	16,383.73	1,316.61	68.56	3.545.05
2,983.13	45,908.50	30,252.52	18,412.04	263,463.72
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
$ 35,635.68	$ 565,294.81	$ 41,780.18	$ 48,489.05	$ 404,820.89
.00	46.39	8,690.82	.00	.00
$ 35,635.68	$ 565,341.20	$ 50,471.00	$ 48,489.05	$ 404,820.89

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	LABOR, DEPARTMENT OF		
FUNDS AVAILABLE	"A" INSPECTION DIVISION	"B" BASIC EMPLOYMENT FOOD STAMPS, WORK INCENTIVE, CORRECTIONAL SERVICES, COMPREHENSIVE EMPLOYMENT AND TRAINING AND JOB TRAINING PARTNERSHIP	LAW, DEPARTMENT OF
REVENUES			
APPROPRIATION ALLOTMENTS	$ 781,510.00	$ 3,412,470.00	$ 5,105,700.00
GRANTS FROM U. S. GOVERNMENT	.00	68,727,022.95	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	2,449,309.80	466,011.69
Total Revenues	$ 781,510.00	$ 74,588,802.75	$ 5,571,711.69
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	222,824.18	.00
Total Funds Available	$ 781,510.00	$ 74,811,626.93	$ 5,571,711.69
EXPENDITURES			
PERSONAL SERVICES	$ 630,558.04	$ 47,963,661.25	$ 4,040,109.18
REGULAR OPERATING EXPENSES	12,512.84	5,200,771.69	572,688.78
TRAVEL	74,391.95	724,752.95	106,188.99
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	10,510.88	.00
PUBLICATIONS AND PRINTING	17,220.13	2,368.36	32,117.32
EQUIPMENT PURCHASES	5,540.97	965,788.82	30,349.63
COMPUTER CHARGES	.00	10,296.42	79,734.00
REAL ESTATE RENTALS	7,970.40	2,098,496.33	314,606.00
TELECOMMUNICATIONS	5,360.04	1,090,059.97	87,750.96
PER DIEM, FEES AND CONTRACTS	.00	2,066,658.67	232,417.07
CAPITAL OUTLAY	.00	165,000.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	14,184,267.59	65,993.26
Total Expenditures	$ 753,554.37	$ 74,482,632.93	$ 5,561,955.19
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	27,955.63	328,994.00	9,756.50
	$ 781,510.00	$ 74,811,626.93	$ 5,571,711.69

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

	OFFENDER REHABILITATION, DEPARTMENT OF			
MEDICAL ASSISTANCE, DEPARTMENT OF	"A" DEPARTMENTAL OPERATIONS	"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT	"E" PROBATION FIELD OPERATIONS	PARDONS AND PAROLES, BOARD OF
$ 214,839,832.00	$ 22,019,299.00	$ 122,247,447.00	$ 19,492,878.00	$ 9,386,332.00
436,253,193.76	.00	644,395.25	.00	.00
.00	.00	.00	.00	.00
17,770,037.29	457,007.60	2,661,351.18	2,359,634.14	1,599.56
$ 668,863,063.05	$ 22,476,306.60	$ 125,553,193.43	$ 21,852,512.14	$ 9,387,931.56
32,651,393.12	.00	85,665.92	.00	.00
$ 701,514,456.17	$ 22,476,306.60	$ 125,638,859.35	$ 21,852,512.14	$ 9,387,931.56
$ 6,341,715.81	$ 8,552,350.08	$ 83,216,114.49	$ 18,672,695.59	$ 7,468,281.91
366,939.26	678,958.46	17,010,408.74	707,847.54	295,716.92
72,306.31	240,143.30	60,036.04	289,231.49	324,804.82
10,336.82	69,853.08	480,047.86	17,848.75	53,038.98
182,921.57	59,339.10	79,071.43	49,646.72	32,276.58
11,923.47	34,431.67	1,159,949.42	140,976.72	219,361.95
7,838,371.72	844,413.56	19,205.00	.00	34,336.61
1,034,276.86	987,192.00	228,562.54	555,821.47	571,825.21
205,966.10	297,316.45	824,869.38	255,591.15	231,437.79
9,508,122.88	960,926.69	239,758.69	15,150.73	18,329.79
.00	.00	742,992.21	100,000.00	.00
.00	.00	440,000.00	.00	.00
.00	.00	.00	.00	.00
626,399,369.17	9,561,424.49	20,438,950.95	992,280.13	97,000.00
$ 651,972,249.97	$ 22,286,348.88	$ 124,939,966.75	$ 21,797,090.29	$ 9,346,410.56
49,542,206.20	189,957.72	698,892.60	55,421.85	41,521.00
$ 701,514,456.17	$ 22,476,306.60	$ 125,638,859.35	$ 21,852,512.14	$ 9,387,931.56

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

FUNDS AVAILABLE	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION	PUBLIC SAFETY, DEPARTMENT OF
REVENUES		
APPROPRIATION ALLOTMENTS	$ .00	$ 54,487,913.00
GRANTS FROM U. S. GOVERNMENT	.00	648,970.22
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	176,452,688.23	2,154,830.53
Total Revenues	$ 176,452,688.23	$ 57,291,713.75
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	49,977,031.44	58,178.69
Total Funds Available	$ 226,429,719.67	$ 57,349,892.44
EXPENDITURES		
PERSONAL SERVICES	$ 3,823,547.40	$ 38,322,179.34
REGULAR OPERATING EXPENSES	108,482.99	6,906,419.81
TRAVEL	49,294.01	188,085.08
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	2,973,582.02
PUBLICATIONS AND PRINTING	114,007.54	480,086.73
EQUIPMENT PURCHASES	32,557.26	773,439.32
COMPUTER CHARGES	1,195,845.66	2,719,483.52
REAL ESTATE RENTALS	573,144 00	105,730.79
TELECOMMUNICATIONS	95,458.35	615,673.40
PER DIEM, FEES AND CONTRACTS	14,748,756.23	470,305.27
CAPITAL OUTLAY	.00	145,000.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	121,890,106.88	2,847,278.24
Total Expenditures	$ 142,631,200.32	$ 56,547,263.52
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	83,798,519.35	802,628.92
	$ 226,429,719.67	$ 57,349,892.44

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1984

		SECRETARY OF STATE		
		"A"	"B"	
PUBLIC SERVICE COMMISSION	REVENUE, DEPARTMENT OF	SECRETARY OF STATE	REAL ESTATE COMMISSION	SUBSEQUENT INJURY TRUST FUND
$ 4,424,747.00	$ 37,693,366.00	$ 12,708,347.00	$ 904,684.00	$ .00
194,542.22	.00	132,590.65	.00	.00
.00	.00	.00	.00	.00
.00	55,136,483.78	165,902.75	3,664.24	306,012.49
$ 4,619,289.22	$ 92,829,849.78	$ 13,006,840.40	$ 908,348.24	$ 306,012.49
32,670.04	.00	.00	.00	.00
$ 4,651,959.26	$ 92,829,849.78	$ 13,006,840.40	$ 908,348.24	$ 306,012.49
$ 3,272,333.71	$ 23,850,240.94	$ 8,400,153.81	$ 544,265.98	$ 173,841.27
256,255.25	1,352,619.49	1,345,875.05	79,290.29	16,172.70
87,171.71	836,101.40	139,968.30	6,219.63	8,084.48
70,535.44	113,250.86	7,002.50	.00	16,853.02
7,137.71	1,375,251.08	319,195.81	23,940.63	3,857.67
11,256.42	165,865.39	123,827.88	4,414.69	2,958.55
81,401.31	5,711,146.95	200,676.35	94,081.97	1,709.40
212,335.23	1,318,973.30	668,186.64	33,600.00	24,217.32
86,765.97	467,486.82	268,335.96	17,246.51	4,257.76
492,688.85	51,620,427.66	468,073.50	72,155.47	54,060.32
.00	.00	.00	.00	.00
.00	.00	276,000.00	.00	.00
.00	.00	.00	.00	.00
.00	5,290,016.71	727,208.57	.00	.00
$ 4,577,881.60	$ 92,101,380.60	$ 12,944,504.37	$ 875,215.17	$ 306,012.49
74,077.66	728,469.18	62,336.03	33,133.07	.00
$ 4,651,959.26	$ 92,829,849.78	$ 13,006,840.40	$ 908,348.24	$ 306,012.49

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1984

FUNDS AVAILABLE	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WORKERS' COMPENSATION, STATE BOARD OF
REVENUES			
APPROPRIATION ALLOTMENTS	$ 389,293,814.00	$ 12,534,108.00	$ 4,622,840.00
GRANTS FROM U. S. GOVERNMENT	265,164,726.32	2,481,190.23	.00
GRANTS FROM COUNTIES AND CITIES	3,996,994.08	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	59,549,814.34	.00	26,240.06
Total Revenues	$ 718,005,348.74	$ 15,015,298.23	$ 4,649,080.06
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	523,986,604.24	.00	.00
Total Funds Available	$ 1,241,991,952.98	$ 15,015,298.23	$ 4,649,080.06
EXPENDITURES			
PERSONAL SERVICES	$ 131,486,760.00	$ 3,112,864.89	$ 3,566,891.47
REGULAR OPERATING EXPENSES	45,832,871.83	65,015.02	108,791.96
TRAVEL	1,453,117.44	77,636.61	41,043.08
MOTOR VEHICLE EQUIPMENT PURCHASES	2,673,696.85	.00	.00
PUBLICATIONS AND PRINTING	913,864.06	16,879.22	41,799.74
EQUIPMENT PURCHASES	6,816,142.33	42,815.98	12,929.70
COMPUTER CHARGES	562,137.00	.00	199,243.65
REAL ESTATE RENTALS	1,082,778.48	187,352.72	415,290.00
TELECOMMUNICATIONS	1,501,445.45	51,859.19	69,450.16
PER DIEM, FEES AND CONTRACTS	14,686,157.86	7,875.39	48,906.70
CAPITAL OUTLAY	425,454,149.49	.00	.00
AUTHORITY LEASE RENTALS	24,710,357.74	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	3,543,129.72	.00	.00
OTHER	8,800,394.15	11,440,121.69	67,902.75
Total Expenditures	$ 669,517,002.40	$ 15,002,420.71	$ 4,572,249.21
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	572,474,950.58	12,877.52	76,830.85
	$ 1,241,991,952.98	$ 15,015,298.23	$ 4,649,080.06

Note: Audits being performed by Independent
Public Accounting Firms. These audits
were not available at the time this
report was published. The information
shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
SUMMARY OF OTHER EXPENDITURES
BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

ADMINISTRATIVE SERVICES, DEPARTMENT OF		
Utilities Power, Water and Natural Gas	$ 33,401.10	
Rents and Maintenance Expense Rents (Other Than Real Estate)	18,939,491.07	
Payments to Department of Administrative Services Fiscal Administration Computer Charges	2,598,078.00	
Direct Payments to Georgia Building Authority For Operations Per Diem, Fees and Contracts Contracts	177,369.00	
Direct Payments to Georgia Building Authority For Capital Outlay Capital Outlay	100,000.00	
Direct Payments to Georgia Building Authority For Authority Lease Rentals Authority Lease Rentals	850,000.00	
Telephone Billings Telecommunications	27,546,405.89	
Materials for Resale Supplies and Materials	7,877,925.31	
Public Safety Officers Indemnity Fund Workers' Compensation and Indemnities	216,800.00	
Unemployment Compensation Reserve Workers' Compensation and Indemnities	11,467.28	$ 58,350,937.65
AGRICULTURE, DEPARTMENT OF		
Market Bulletin Postage Supplies and Materials	$ 506,000.00	
Athens Veterinary Laboratory Contract Per Diem, Fees and Contracts Contracts	452,741.00	
Tifton Veterinary Laboratory Contract Per Diem, Fees and Contracts Contracts	836,580.00	
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton Per Diem, Fees and Contracts Contracts	998,542.00	
Veterinary Fees Per Diem, Fees and Contracts Per Diem and Fees	554,738.25	
Indemnities Workers' Compensation and Indemnities	67,642.74	
Advertising Contract Per Diem, Fees and Contracts Contracts	95,000.00	
Payments to Georgia Agrirama Development Authority for Operations Per Diem, Fees and Contracts Contracts	271,280.00	
Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets Repairs and Maintenance	73,882.71	
Contract - Federation of Southern Cooperatives Per Diem, Fees and Contracts Contracts	20,000.00	3,876,406.70
COMMUNITY AFFAIRS, DEPARTMENT OF		
Capital Felony Expenses Grants to Counties, Cities and Civil Divisions	$ 5,939.48	
Contracts with Area Planning and Development Commissions Per Diem, Fees and Contracts Contracts	1,244,025.00	
Local Assistance Grants Grants to Counties, Cities and Civil Divisions	335,000.00	
Grants to Revitalization Projects Grants to Counties, Cities and Civil Divisions	50,000.00	
Special Grants Grants to Counties, Cities and Civil Divisions	10,000.00	
Appalachian Regional Commission Matching Grants Grants to Counties, Cities and Civil Divisions	25,000.00	
Economic Development Grants Grants to Counties, Cities and Civil Divisions	180,000.00	
Appalachian Regional Commission Assessment Other Expenditures	89,777.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

COMMUNITY AFFAIRS, DEPARTMENT OF continued				
Community Development Block Grants (Federal)				
Grants to Counties, Cities and Civil Divisions			$ 56,331,646.41	
Juvenile Justice Grants (Federal)				
Grants to Counties, Cities and Civil Divisions			1,015,292.58	
Job Training Partnership Act - Service Delivery Areas Contracts				
Per Diem, Fees and Contracts				
Contracts			640,000.00	
Job Training Partnership Act - Pass-Thru Grants				
Grants to Counties, Cities and Civil Divisions			43,453,017.00	
HUD Solar Energy Grant				
Grants to Counties, Cities and Civil Divisions			26,516.19	
Job Training Partnership Act - Veterans' Grant				
Grants to Counties, Cities and Civil Divisions			81,888.00	$ 103,488,101.66
CONSERVATION:				
FORESTRY COMMISSION, GEORGIA				
Contractual Research				
Per Diem, Fees and Contracts				
Contracts			$ 216,266.47	
Payments to the University of Georgia, School of Forestry for Forest Research				
Per Diem, Fees and Contracts				
Contracts			300,000.00	
Ware County Grant				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Wood Energy Program				
Personal Services				
Salaries and Wages	$ 58,703.00			
Employer's Contributions for:				
F.I.C.A.	4,014.60			
Retirement	8,794.72			
Health Insurance	4,520.03			
Unemployment Compensation Insurance	2,194.11			
Personal Liability Insurance	63.00	$ 78,289.46		
Other Costs				
Motor Vehicle Expenses	$ 2,682.62			
Supplies and Materials	23,745.28			
Repairs and Maintenance	306.15			
Power, Water and Natural Gas	32.00			
Rents (Other Than Real Estate)	473.01			
Insurance and Bonding	1,309.00			
Workers' Compensation and Indemnities	613.48			
Assessments by Merit System	276.64			
Other Expenditures	209.00	29,647.18		
Travel		1,801.55		
Equipment Purchases		10,573.59		
Telecommunications		998.32		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 449.34			
Contracts	14,583.00	15,032.34	136,342.44	712,608.91
NATURAL RESOURCES, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 285,265.19	
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions			2,715,624.59	
Recreation Grants				
Grants to Counties, Cities and Civil Divisions			355,050.00	
Water and Sewer Grants				
Grants to Counties, Cities and Civil Divisions			6,029,000.00	
Solid Waste Grants				
Grants to Counties, Cities and Civil Divisions			1,500,000.00	
Contract with U. S. Geological Survey for Ground Water Resources Survey				
Per Diem, Fees and Contracts				
Contracts			250,437.00	
Contract with U. S. Geological Survey for Topographic Maps				
Per Diem, Fees and Contracts				
Contracts			125,000.00	
Capital Outlay - Repairs and Maintenance				
Capital Outlay			1,625,466.49	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued				
CONSERVATION: continued				
NATURAL RESOURCES, DEPARTMENT OF continued				
Capital Outlay - Shop Stock				
Capital Outlay			$ 242,184.58	
Capital Outlay - Heritage Trust				
Capital Outlay			253,313.66	
Cost of Materials for Resale				
Supplies and Materials			920,186.56	
Payments to Lake Lanier Islands Development Authority				
Per Diem, Fees and Contracts				
Contracts			494,700.00	
Contract - Special Olympics, Inc.				
Per Diem, Fees and Contracts				
Contracts			186,000.00	
Georgia Sports Hall of Fame				
Per Diem, Fees and Contracts				
Contracts			50,000.00	
Capital Outlay - User Fee Enhancements				
Capital Outlay			1,147,834.89	
Capital Outlay - Buoy Maintenance				
Capital Outlay			19,901.62	
Capital Outlay - Consolidated Maintenance				
Capital Outlay			294,928.36	
Technical Assistance Contract				
Per Diem, Fees and Contracts				
Contracts			100,000.00	
Contract - Georgia Rural Water Association				
Per Diem, Fees and Contracts				
Contracts			10,000.00	
National Park Service				
Grants to Counties, Cities and Civil Divisions			307,900.00	
National Park Service Emergency Jobs Bill				
Grants to Counties, Cities and Civil Divisions			641,669.00	
Small Business Administration Emergency Jobs Bill				
Other Costs				
Grants to Counties, Cities and Civil Divisions	$ 642,150.25			
Other Expenditures	1,446.27	$ 643,596.52		
Per Diem, Fees and Contracts				
Contracts		198,515.60	842,112.12	
Land and Water Emergency Jobs Bill				
Grants to Counties, Cities and Civil Divisions			817,500.00	$ 19,214,074.06
DEFENSE, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas			$ 1,249,876.19	
National Guard Units Grants				
Grants to Counties, Cities and Civil Divisions			417,700.00	
Georgia Military Institute Grant				
Grants to Counties, Cities and Civil Divisions			18,000.00	
Civil Air Patrol Contract				
Per Diem, Fees and Contracts				
Contracts			40,000.00	
Local Civil Defense Grants - Project Application				
Grants to Counties, Cities and Civil Divisions			48,599.19	
Repairs and Renovations				
Repairs and Maintenance			91,929.92	
Local Civil Defense Grants - Emergency Management Agency				
Grants to Counties, Cities and Civil Divisions			682,716.88	
Grants to Others				
Per Diem, Fees and Contracts				
Contracts			18,126.00	2,566,948.18
EDUCATION:				
EDUCATION, DEPARTMENT OF				
"A" EDUCATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 30,542.01		
APEG Grants:				
Salaries of Instructional Personnel Code Section 20-2-157(a)				
Grants to Counties, Cities and Civil Divisions	$ 611,605,168.60			
Salaries of Instructional Personnel Code Section 20-2-152				
Grants to Counties, Cities and Civil Divisions	106,980,693.14			

BUDGET FUNDS continued

EDUCATION: continued		
EDUCATION, DEPARTMENT OF continued		
"A" EDUCATION, DEPARTMENT OF continued		
APEG Grants: continued		
Salaries of Instructional Personnel Code Section 20-2-153		
Grants to Counties, Cities and Civil Divisions	$ 26,231,892.07	
Salaries of Student Supportive Personnel		
Grants to Counties, Cities and Civil Divisions	26,032,912.33	
Salaries of Administrative and Supervisory Personnel		
Grants to Counties, Cities and Civil Divisions	72,240,084.92	
Special Education Leadership Personnel		
Grants to Counties, Cities and Civil Divisions	3,220,318.33	
Instructional Media		
Grants to Counties, Cities and Civil Divisions	19,985,824.98	
Instructional Equipment		
Grants to Counties, Cities and Civil Divisions	697,403.86	
Maintenance and Operation		
Grants to Counties, Cities and Civil Divisions	93,957,371.56	
Sick and Personal Leave		
Grants to Counties, Cities and Civil Divisions	5,551,789.64	
Travel		
Grants to Counties, Cities and Civil Divisions	1,022,981.92	
Pupil Transportation - Regular		
Grants to Counties, Cities and Civil Divisions	85,288,445.79	
Isolated Schools		
Grants to Counties, Cities and Civil Divisions	524,533.16	$ 1,053,339,420.30
Non-APEG Grants:		
Education of Children of Low-Income Families		
Grants to Counties, Cities and Civil Divisions	$ 83,967,808.61	
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions	114,871,213.00	
Instructional Services for the Handicapped		
Grants to Counties, Cities and Civil Divisions	23,876,069.65	
Preparation of Professional Personnel in Education of Handicapped Children		
Grants to Counties, Cities and Civil Divisions	64,355.00	
Tuition for the Multihandicapped		
Grants to Counties, Cities and Civil Divisions	1,174,916.54	
Severely Emotionally Disturbed		
Grants to Counties, Cities and Civil Divisions	16,537,023.00	
Compensatory Education		
Grants to Counties, Cities and Civil Divisions	16,670,760.00	
School Lunch (Federal)		
Grants to Counties, Cities and Civil Divisions	90,693,717.01	
School Lunch (State)		
Grants to Counties, Cities and Civil Divisions	17,386,244.48	
Supplemental Education Centers and Services		
Grants to Counties, Cities and Civil Divisions	30,833.17	
Staff Development		
Grants to Counties, Cities and Civil Divisions	716,113.23	
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification		
Grants to Counties, Cities and Civil Divisions	3,647,090.00	

BUDGET FUNDS continued

EDUCATION: continued
  EDUCATION, DEPARTMENT OF continued
    "A" EDUCATION, DEPARTMENT OF continued
      Non-APEG Grants: continued

Cooperative Educational Service Agencies	Grants to Counties, Cities and Civil Divisions	$ 3,944,469.60
Superintendents' Salaries	Grants to Counties, Cities and Civil Divisions	5,125,778.28
High School Program	Grants to Counties, Cities and Civil Divisions	27,174,601.78
Area Vocational-Technical Schools	Grants to Counties, Cities and Civil Divisions	55,478,233.18
Junior College Vocational Program	Grants to Counties, Cities and Civil Divisions	1,675,230.27
Quick Start Program	Grants to Counties, Cities and Civil Divisions	3,059,094.51
Special Projects	Grants to Counties, Cities and Civil Divisions	264,864.00
Comprehensive Employment and Training	Grants to Counties, Cities and Civil Divisions	1,236,005.55
Vocational Research and Curriculum	Grants to Counties, Cities and Civil Divisions	458,488.00
Adult Education	Grants to Counties, Cities and Civil Divisions	3,570,209.58
Salaries and Travel of Public Librarians	Grants to Counties, Cities and Civil Divisions	4,529,883.05
Public Library Materials	Grants to Counties, Cities and Civil Divisions	2,569,795.00
Talking Book Centers	Grants to Counties, Cities and Civil Divisions	684,527.00
Public Library Maintenance and Operation	Grants to Counties, Cities and Civil Divisions	2,714,607.00
Public Library Construction	Grants to Counties, Cities and Civil Divisions	1,297,994.00
Instructional Aides	Grants to Counties, Cities and Civil Divisions	9,816,007.00
Teacher Health Insurance	Grants to Counties, Cities and Civil Divisions	37,037,709.72
Capital Outlay	Grants to Counties, Cities and Civil Divisions	220,000.00
Grants to Local School Systems for Educational Purposes	Grants to Counties, Cities and Civil Divisions	78,000,000.00
Salaries of Extended Pre-School Personnel	Grants to Counties, Cities and Civil Divisions	12,531,454.00
Career Education	Grants to Counties, Cities and Civil Divisions	15,430.00
Nutrition Education	Grants to Counties, Cities and Civil Divisions	4,608.00
School Library Materials and Textbooks	Grants to Counties, Cities and Civil Divisions	19,919.76
Child Care Lunch Program (Federal)	Grants to Counties, Cities and Civil Divisions	11,996,112.76
Teacher Health Insurance - Retired Teachers	Grants to Counties, Cities and Civil Divisions	6,203,900.00

BUDGET FUNDS continued

EDUCATION: continued				
EDUCATION, DEPARTMENT OF continued				
"A" EDUCATION, DEPARTMENT OF continued				
Non-APEG Grants: continued				
Transportation Program for Refugee Children				
Grants to Counties, Cities and Civil Divisions	$ 174,874.72	$ 639,439,940.45		
Chapter II - Block Grant Flow Through				
Grants to Counties, Cities and Civil Divisions		8,970,013.28	$ 1,701,779,916.04	
"B" INSTITUTIONS				
Utilities				
Power, Water and Natural Gas			1,600,882.06	$ 1,703,380,798.10
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND				
Payments to Employees' Retirement System				
Grants to Counties, Cities and Civil Divisions			$ 168,052.50	
Employer Contributions				
Grants to Counties, Cities and Civil Divisions			11,818,100.00	11,986,152.50
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS				
Grants to Colleges				
Grants to Counties, Cities and Civil Divisions			$ 543,898,028.00	
"B" REGENTS' CENTRAL OFFICE				
Southern Regional Education Board Payments				
Per Diem, Fees and Contracts Contracts		$ 5,538,950.00		
Medical Scholarships				
Tuition and Scholarships		487,500.00		
Regents Opportunity Grants				
Per Diem, Fees and Contracts Contracts		500,000.00		
Regents Scholarships				
Tuition and Scholarships		200,000.00		
Grants to Junior Colleges				
Grants to Counties, Cities and Civil Divisions		6,397,298.00		
Rental Payments to Georgia Military College				
Per Diem, Fees and Contracts Contracts		190,000.00	13,313,748.00	557,211,776.00
STUDENT FINANCE COMMISSION, GEORGIA				
Payment of Interest and Fees				
Tuition and Scholarships			$ 253,000.00	
Guaranteed Educational Loans				
Tuition and Scholarships			2,000,000.00	
Tuition and Equalization Grants				
Tuition and Scholarships			10,695,000.00	
Student Incentive Grants				
Tuition and Scholarships			2,599,222.00	
Law Enforcement Personnel Dependents' Grants				
Tuition and Scholarships			35,000.00	
North Georgia College ROTC Grants				
Tuition and Scholarships			135,000.00	
Georgia Military Scholarship Grants				
Tuition and Scholarships			64,000.00	
Osteopathic Medical Loans				
Tuition and Scholarships			54,000.00	15,835,222.00
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND				
Postage				
Supplies and Materials			$ 79,929.17	
Cost of Living Increases for Local Retirement System Members				
Grants to Counties, Cities and Civil Divisions			987,192.03	
Floor Fund for Local Retirement Systems				
Grants to Counties, Cities and Civil Divisions			1,246,318.59	2,313,439.79

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND				
Postage				
Supplies and Materials			$ 62,189.50	
Cost-of-Living Increase - Other Retirees				
Grants to Counties, Cities and Civil Divisions			425,000.00	$ 487,189.50
GOVERNOR, OFFICE OF THE				
"A" GOVERNOR'S OFFICE				
Mansion Allowance				
Other Expenditures		$ 40,000.00		
Intern Stipends and Travel				
Other Expenditures		248,572.45	$ 288,572.45	
"C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY				
Art Grants - State Funds				
Grants to Counties, Cities and Civil Divisions		$ 1,321,742.00		
Art Grants - Federal Funds				
Grants to Counties, Cities and Civil Divisions		392,440.34		
Art Grants - Donations				
Grants to Counties, Cities and Civil Divisions		27,153.53		
Art Grants - Governor's Emergency Fund				
Grants to Counties, Cities and Civil Divisions		28,000.00	1,769,335.87	2,057,908.32
HUMAN RESOURCES, DEPARTMENT OF				
"A" DEPARTMENTAL OPERATIONS				
Utilities				
Power, Water and Natural Gas		$ 1,026,114.38		
Postage				
Supplies and Materials		1,781,727.46		
Grants for Regional Prenatal and Postnatal Care Programs				
Grants to Counties, Cities and Civil Divisions		3,879,000.00		
Crippled Children Benefits				
Direct Benefits - Medical Care and Public Assistance	$ 3,789,819.43			
Per Diem, Fees and Contracts				
Contracts	732,000.00	4,521,819.43		
Crippled Children Clinics				
Direct Benefits - Medical Care and Public Assistance		473,194.97		
Kidney Disease Benefits				
Direct Benefits - Medical Care and Public Assistance		491,556.52		
Cancer Control Benefits				
Direct Benefits - Medical Care and Public Assistance		2,510,112.32		
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants				
Direct Benefits - Medical Care and Public Assistance		3,615,245.19		
Family Planning Benefits				
Direct Benefits - Medical Care and Public Assistance		296,416.97		
Benefits for Midwifery Program				
Direct Benefits - Medical Care and Public Assistance		171,068.17		
Grant-in-Aid to Counties				
Grants to Counties, Cities and Civil Divisions		38,607,691.02		
Work Incentive Benefits				
Direct Benefits - Medical Care and Public Assistance		438,313.59		
Grants to Fulton County for 24-hour Emergency Social Services				
Grants to Counties, Cities and Civil Divisions		182,400.00		
Benefits for Child Care				
Direct Benefits - Medical Care and Public Assistance		16,294,795.99		
Homemaker Meals				
Grants to Counties, Cities and Civil Divisions		73,974.46		
Chatham County Homemaker Project				
Grants to Counties, Cities and Civil Divisions		442,237.68		
Douglas County Homemaker Project				
Grants to Counties, Cities and Civil Divisions		106,330.22		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued			
HUMAN RESOURCES, DEPARTMENT OF continued			
"A" DEPARTMENTAL OPERATIONS continued			
Fulton County Homemaker Project			
Grants to Counties, Cities and Civil Divisions		$ 296,781.61	
Grants for Nephrology Centers			
Grants to Counties, Cities and Civil Divisions		220,500.00	
Case Services			
Direct Benefits - Medical Care and Public Assistance		16,005,412.86	
E. S. R. P. Case Services			
Direct Benefits - Medical Care and Public Assistance		37,845.29	
AFDC Benefits			
Direct Benefits - Medical Care and Public Assistance		196,432,189.56	
Local Services Benefits Payments Grants			
Grants to Counties, Cities and Civil Divisions	$ 62,878,012.74		
Per Diem, Fees and Contracts Contracts	63,762.06	62,941,774.80	
Grants to Counties for Social Services			
Grants to Counties, Cities and Civil Divisions		46,492,633.57	
Contract with Vocational Rehabilitation Community Facilities			
Per Diem, Fees and Contracts Contracts		3,829,999.92	
Contract for the Purchase of Clotting Factor for the Hemophilia Program			
Per Diem, Fees and Contracts Contracts		100,000.00	
Contract with the Affirmative Industries			
Per Diem, Fees and Contracts Contracts		108,000.00	
Contract with Emory University for Arthritis Research			
Per Diem, Fees and Contracts Contracts		205,000.00	
Grant for Epilepsy Program			
Grants to Counties, Cities and Civil Divisions		65,000.00	
Grant to Grady Hospital for Cystic Fibrosis Program			
Grants to Counties, Cities and Civil Divisions		40,000.00	
Contract for Scoliosis Screening			
Per Diem, Fees and Contracts Contracts		115,000.00	
Menninger Group Homes			
Per Diem, Fees and Contracts Contracts		360,000.00	
Contract - Georgia Advocacy Office, Inc.			
Per Diem, Fees and Contracts Contracts		215,000.00	
Grant for Teenage Pregnancy Prevention Program			
Grants to Counties, Cities and Civil Divisions		249,329.76	
Contract - Cancer Research at Emory			
Per Diem, Fees and Contracts Contracts		113,000.00	
Contract - Macon-Bibb County Hospital Authority			
Per Diem, Fees and Contracts Contracts		3,000,000.00	
Cerebral Palsy Contract			
Per Diem, Fees and Contracts Contracts		140,000.00	
Grants to Counties for Metabolic Disorders Screening and Testing			
Grants to Counties, Cities and Civil Divisions		44,936.10	
Contract with Auditory Educational Clinic			
Per Diem, Fees and Contracts Contracts		60,000.00	$ 405,990,401.84
"B" HEALTH PLANNING AND DEVELOPMENT, STATE			
Postage			
Supplies and Materials			11,125.02

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

HUMAN RESOURCES, DEPARTMENT OF continued				
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS				
Utilities				
Power, Water and Natural Gas		$ 14,504,674.88		
Postage				
Supplies and Materials		199,512.73		
Grants to County-Owned Detention Centers				
Grants to Counties, Cities and Civil Divisions		1,960,874.00		
Drug Abuse Contracts				
Per Diem, Fees and Contracts				
Contracts		923,451.00		
Day Care Centers for the Mentally Retarded				
Per Diem, Fees and Contracts				
Contracts		51,216,833.35		
MR Day Care Center Motor Vehicle Purchases				
Grants to Counties, Cities and Civil Divisions		1,612,850.38		
Supportive Living Staff				
Grants to Counties, Cities and Civil Divisions		1,336,947.05		
Supportive Living Benefits				
Grants to Counties, Cities and Civil Divisions		4,962,488.00		
Georgia State Foster Grandparent/ Senior Companion Program				
Per Diem, Fees and Contracts				
Contracts		530,212.00		
Community Mental Health Center Services				
Grants to Counties, Cities and Civil Divisions		60,479,705.53		
Project Rescue				
Per Diem, Fees and Contracts				
Contracts		287,700.00		
Project ARC				
Per Diem, Fees and Contracts				
Contracts		182,199.00		
Project Friendship				
Per Diem, Fees and Contracts				
Contracts		241,932.65		
Group Homes for Autistic Children				
Grants to Counties, Cities and Civil Divisions		266,534.06		
Uniform Alcoholism Projects				
Grants to Counties, Cities and Civil Divisions		2,539,786.24		
Child Care Benefits				
Direct Benefits - Medical Care and Public Assistance		14,679.75		
Community Mental Retardation Staff				
Grants to Counties, Cities and Civil Divisions		3,053,849.30		
Community Mental Retardation Residential Services				
Grants to Counties, Cities and Civil Divisions		11,218,571.90	$ 155,532,801.82	$ 561,534,328.68
INDUSTRY AND TRADE, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 143,954.66	
Local Welcome Center Contracts				
Per Diem, Fees and Contracts				
Contracts			110,000.00	
Advertising				
Other Costs				
Supplies and Materials	$ 1,991.10			
Rents (Other Than Real Estate)	2,925.00			
Other Expenditures	415,298.00	$ 420,214.10		
Travel		233.00		
Publications and Printing		5,899.00		
Equipment Purchases		1,332.50		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 1,722.00			
Contracts	145,000.00	146,722.00	574,400.60	
Georgia Ports Authority - Authority Lease Rentals				
Authority Lease Rentals			2,735,000.00	
Georgia Ports Authority - General Obligation Bond Payments				
General Obligation Debt Sinking Fund			637,946.00	
Historic Chattahoochee Commission Contract				
Per Diem, Fees and Contracts				
Contracts			40,000.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued			
INDUSTRY AND TRADE, DEPARTMENT OF continued			
Atlanta Council for International Visitors			
Per Diem, Fees and Contracts			
Contracts		$ 25,000.00	
Waterway Development in Georgia			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Georgia Music Week Promotion			
Per Diem, Fees and Contracts			
Contracts		20,000.00	
Georgia World Congress Center			
Operating Expenses			
Per Diem, Fees and Contracts			
Contracts		485,000.00	$ 4,796,301.26
INVESTIGATION, GEORGIA BUREAU OF			
Postage			
Supplies and Materials		$ 53,663.95	
Evidence Purchased			
Other Expenditures		286,231.30	339,895.25
LABOR, DEPARTMENT OF			
"B" BASIC EMPLOYMENT, FOOD STAMPS, WORK INCENTIVE, CORRECTIONAL SERVICES, COMPREHENSIVE EMPLOYMENT AND TRAINING AND JOB TRAINING PARTNERSHIP			
Per Diem, Fees and Contracts (CETA)			
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 3,311.10		
Contracts	70,489.91	$ 73,801.01	
W. I. N. Grants			
Direct Benefits - Medical Care and Public Assistance		272,788.88	
CETA Direct Benefits			
Direct Benefits - Medical Care and Public Assistance		10,917,394.38	
Per Diem, Fees and Contracts (JTPA)			
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 308.82		
Contracts	2,919,974.50	2,920,283.32	14,184,267.59
LAW, DEPARTMENT OF			
Books for State Library			
Equipment Purchases			65,993.26
MEDICAL ASSISTANCE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 904,496.53	
Medicaid Benefits			
Direct Benefits - Medical Care and Public Assistance		564,773,216.28	
Payments to Counties for Mental Health			
Grants to Counties, Cities and Civil Divisions		8,366,438.54	
Audits Contracts			
Per Diem, Fees and Contracts			
Contracts		575,070.10	
Medicaid Benefits Reserve (1982)			
Direct Benefits - Medical Care and Public Assistance		(-) 2,269,113.54	
Medicaid Benefits Reserve (1983)			
Direct Benefits - Medical Care and Public Assistance		52,875,605.98	
Payments to Counties for Mental Health Reserve (1982)			
Grants to Counties, Cities and Civil Divisions		(-) 9,893.96	
Payments to Counties for Mental Health Reserve (1983)			
Grants to Counties, Cities and Civil Divisions		1,183,549.24	626,399,369.17
OFFENDER REHABILITATION, DEPARTMENT OF			
"A" DEPARTMENTAL OPERATIONS			
Utilities			
Power, Water and Natural Gas	$ 45,854.19		
County Subsidy			
Grants to Counties, Cities and Civil Divisions	6,636,757.50		
County Subsidy for Jails			
Grants to Counties, Cities and Civil Divisions	378,622.50		
Court Costs			
Per Diem, Fees and Contracts			
Per Diem and Fees	501,573.25		

BUDGET FUNDS continued				
OFFENDER REHABILITATION, DEPARTMENT OF continued				
"A" DEPARTMENTAL OPERATIONS continued				
Central Repair Fund				
Other Costs				
Repairs and Maintenance	$ 834,442.39			
Rents (Other Than Real Estate)	5,076.62			
Equipment Purchases	14,935.53	$ 854,454.54		
Grants for County Workcamp Construction				
Grants to Counties, Cities and Civil Divisions		752,373.00		
Grants for Local Jails				
Grants to Counties, Cities and Civil Divisions		391,789.51	$ 9,561,424.49	
"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT				
Utilities				
Power, Water and Natural Gas		$ 6,131,180.85		
Payments to Central State Hospital for Meals				
Per Diem, Fees and Contracts Contracts		2,197,216.70		
Payments to Central State Hospital for Utilities				
Per Diem, Fees and Contracts Contracts		1,124,489.58		
Inmate Release Funds				
Other Expenditures		923,865.18		
Health Service Purchases				
Other Costs				
Supplies and Materials	$ 2,368,709.08			
Direct Benefits - Medical Care and Public Assistance	57,934.24			
Per Diem, Fees and Contracts				
Per Diem and Fees	3,673,884.12			
Contracts	3,921,194.00	10,021,721.44		
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification				
Per Diem, Fees and Contracts Contracts		40,477.20	20,438,950.95	
"E" PROBATION DIVISION OPERATIONS				
Utilities				
Power, Water and Natural Gas		$ 232,180.13		
Grants for Independent Probation Systems				
Grants to Counties, Cities and Civil Divisions		760,100.00	992,280.13	$ 30,992,655.57
PARDONS AND PAROLES, BOARD OF				
County Jail Subsidy				
Grants to Counties, Cities and Civil Divisions				97,000.00
PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION				
Postage				
Supplies and Materials			$ 135,860.00	
Health Insurance Claim Payments				
Other Expenditures			121,754,246.88	121,890,106.88
PUBLIC SAFETY, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 490,867.94	
Conviction Reports				
Other Expenditures			197,251.50	
Peace Officers Training Grant				
Grants to Counties, Cities and Civil Divisions			1,552,794.09	
Driver License Processing				
Other Expenditures			606,364.71	2,847,278.24
REVENUE, DEPARTMENT OF				
County Tax Officials/Retirement and FICA				
Grants to Counties, Cities and Civil Divisions			$ 1,039,118.00	
Grants to Counties/Appraisal Staff				
Grants to Counties, Cities and Civil Divisions			[illegible]64,800.68	
Motor Vehicle Tag Purchases				
Supplies and Materials			[illegible]0,000.00	
Motor Vehicle Decal Purchases				
Supplies and Materials			311,399.00	
Postage				
Supplies and Materials			1,914,699.03	5,290,016.71

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

SECRETARY OF STATE				
"A" SECRETARY OF STATE				
Election Expenses				
Personal Services				
Salaries and Wages	$ 30,146.60			
Employer's Contributions for:				
F.I.C.A.	24.68			
Health Insurance	30.85	$ 30,202.13		
Other Costs				
Motor Vehicle Expenses	$ 967.17			
Supplies and Materials	108,838.33			
Repairs and Maintenance	3,681.84			
Rents (Other Than Real Estate)	6,747.53			
Other Expenditures	1,933.10	122,167.97		
Travel		3,617.64		
Publications and Printing		251,925.57		
Equipment Purchases		2,652.91		
Computer Charges		37,661.62		
Telecommunications		2,393.54		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 4,388.49			
Contracts	14,963.00	19,351.49	$ 469,972.87	
Postage				
Supplies and Materials			257,235.70	$ 727,208.57
TRANSPORTATION, DEPARTMENT OF				
Mass Transit Grants				
Per Diem, Fees and Contracts				
Per Diem and Fees		$ 1,220.00		
Contracts		4,557,246.26	$ 4,558,466.26	
Harbor Maintenance Payments				
Per Diem, Fees and Contracts				
Contracts			553,828.34	
Capital Outlay - Airport Development				
Capital Outlay			663,864.65	
Capital Outlay - Airport Operational Improvements				
Capital Outlay			1,171,644.05	
Capital Outlay - Airport Approach Aid				
Capital Outlay			97,971.02	
Geodetic Control				
Personal Services				
Salaries and Wages	$ 73,866.71			
Employer's Contributions for:				
F.I.C.A.	5,047.56			
Retirement	10,673.74			
Health Insurance	5,944.10			
Personal Liability Insurance	84.00	$ 95,616.11		
Other Costs				
Motor Vehicle Expenses	$ 10,974.99			
Supplies and Materials	13,672.06			
Repairs and Maintenance	177.00			
Power, Water and Natural Gas	1,274.84			
Rents (Other Than Real Estate)	2,460.00			
Assessments by Merit System	404.00	28,962.89		
Travel		14,120.65		
Telecommunications		1,674.21		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 13,915.47			
Contracts	145,000.00	158,915.47	299,289.33	
Spoilage Area Acquisition, Clearing and Preparation				
Per Diem, Fees and Contracts				
Contracts			1,455,330.50	8,800,394.15
VETERANS SERVICE, STATE DEPARTMENT OF				
Postage				
Supplies and Materials			$ 31,969.69	
Operating Expense/Payments to Central State Hospital				
Per Diem, Fees and Contracts				
Contracts			7,859,843.00	
Operating Expense/Payments to Medical College of Georgia				
Per Diem, Fees and Contracts				
Contracts			3,515,011.00	
Regular Operating Expenses for Projects				
Repairs and Maintenance			33,298.00	11,440,121.69
WORKERS' COMPENSATION, STATE BOARD OF				
Postage				
Supplies and Materials				67,902.75
				$ 3,870,954,403.14

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY STATE UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1984

		STATE	
STATE UNIT	CASH BALANCE JULY 1, 1983	TAXES, FINES AND FORFEITS	RENTS ON INVESTMENT PROPERTIES
Administrative Services, Department of	$ 41,102.53		$ 4,291,558.72
Agriculture, Department of	267,015.78	$ 9,225.00	.00
Audits, Department of	11,810.84	.00	.00
Banking and Finance, Department of	.00	6,763.00	.00
Comptroller General	1,773.19	84,067,787.79	.00
Conservation:			
Natural Resources, Department of	36,541.90	10,999,039.27	.00
Soil and Water Conservation Committee, State	.00	.00	.00
Education:			
Education, Department of	2.00	.00	.00
Regents of the University System of Georgia, Board of	.00	.00	.00
Employees' Retirement System	.00	.00	.00
Governor, Office of the	.00	.00	.00
Human Resources, Department of	590,784.07	.00	.00
Industry and Trade, Department of	.00	.00	.00
Investigation, Georgia Bureau of	5,370.25	24,500.00	.00
Judicial System:			
Supreme Court	61,955.69	.00	.00
Court of Appeals	.00	.00	.00
Appellate Court Reports	.00	.00	.00
Labor, Department of	.00	871,351.02	.00
Law, Department of	.00	.00	.00
Offender Rehabilitation, Department of	24,560.85	.00	.00
Pardons and Paroles, Board of	.00	.00	.00
Public Safety, Department of	.00	4,822,371.00	.00
Public Service Commission	2,370.00	.00	.00
Revenue, Department of	163,008.36	3,801,054,831.52	.00
Secretary of State	1,883.09	.00	.00
Transportation, Department of	.00	.00	.00
Workers' Compensation, State Board of	.00	.00	.00
	$ 1,208,178.55	$ 3,901,855,868.60	$ 4,291,558.72

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1984

REVENUE COLLECTIONS			DISBURSEMENTS	
INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	CASH BALANCE JUNE 30, 1984
$ 39,844,454.67	$ 1,342,745.63	$ 45,478,759.02	$ 45,428,675.09	$ 91,186.46
.00	4,155,697.67	4,164,922.67	4,139,279.89	292,658.56
.00	177,628.21	177,628.21	189,439.05	.00
.00	3,503,860.39	3,510,623.39	3,510,623.39	.00
.00	457,697.37	84,525,485.16	83,677,863.39	849,394.96
.00	769.00	10,999,808.27	11,011,179.92	25,170.25
.00	990.00	990.00	990.00	.00
.00	10,831.00	10,831.00	10,833.00	.00
66,761.25	195,319.27	262,080.52	262,080.52	.00
.00	1,680,000.00	1,680,000.00	1,680,000.00	.00
.00	32,188.58	32,188.58	32,188.58	.00
124.41	12,430,325.61	12,430,450.02	12,664,397.72	356,836.37
.00	119,931.24	119,931.24	119,931.24	.00
.00	50,465.50	74,965.50	80,335.75	.00
.00	173,543.20	173,543.20	181,847.00	53,651.89
.00	52,626.40	52,626.40	52,626.40	.00
.00	10,148.97	10,148.97	10,148.97	.00
.00	.00	871,351.02	871,351.02	.00
.00	28,260.49	28,260.49	28,260.49	.00
.00	422,101.70	422,101.70	446,662.55	.00
.00	640.00	640.00	640.00	.00
.00	3,655,764.66	8,478,135.66	8,478,210.66	(-) 75.00
.00	2,673,159.00	2,673,159.00	2,673,159.00	2,370.00
.00	17,495,573.52	3,818,550,405.04	3,818,548,498.67	164,914.73
.00	12,001,990.87	12,001,990.87	12,001,238.51	2,635.45
.00	1,080.00	1,080.00	1,080.00	.00
.00	4,500,632.09	4,500,632.09	4,500,632.09	.00
$ 39,911,340.33	$ 65,173,970.37	$ 4,011,232,738.02	$ 4,010,602,172.90	$ 1,838,743.67

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1984

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND
COMBINED BALANCE SHEET - ALL FUNDS
JUNE 30, 1984

ASSETS	GOVERNMENTAL FUND TYPE DEBT SERVICE	GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Banks	$ 5,803.58		$ 5,803.58
Investments	28,647,671.45		28,647,671.45
Amount Available in Debt Service Fund		$ 28,653,475.03	28,653,475.03
Total Current Assets	$ 28,653,475.03	$ 28,653,475.03	$ 57,306,950.06
DEFERRED ASSETS			
Funds to be provided from future Appropriations in accordance with Article VII, Section IV, Paragraph III of the Constitution of the State of Georgia for Retirement of Bonds (1)		970,386,524.97	970,386,524.97
Total Assets	$ 28,653,475.03	$ 999,040,000.00	$ 1,027,693,475.03
LIABILITIES AND FUND EQUITY			
LIABILITIES			
General Obligation Bonds Payable		$ 999,040,000.00	$ 999,040,000.00
FUND EQUITY			
Fund Balance Reserved for Debt Service	$ 28,653,475.03		28,653,475.03
Total Liabilities and Fund Equity	$ 28,653,475.03	$ 999,040,000.00	$ 1,027,693,475.03

Note: (1) The $970,386,524.97 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND
DEBT SERVICE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1984

CASH RECEIPTS

REVENUES		
OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund - Budget Funds		$ 141,044,517.00
Discount on Bonds Retired in Advance of Due Date	$ 5,407,279.33	
Less: Accrued Interest	1,091,874.98	4,315,404.35
Financing and Investment Commission, Georgia State For Debt Retirement		55,689,595.65
Income on Investments		2,139,426.00
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	$ 637,946.00	
Transportation, Department of	3,543,129.72	4,181,075.72
Total Cash Receipts		$ 207,370,018.72
BALANCE JULY 1, 1983		
Cash	$ 10,249.47	
Investments	17,747,525.59	17,757,775.06
		$ 225,127,793.78

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND
DEBT SERVICE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1984

DISBURSEMENTS

EXPENSE		
Interest on Bonds		
1974A	$ 955,502.50	
1974B	1,672,685.00	
1975A (*)	1,661,400.00	
1975B	1,534,232.50	
1975C (*)	2,155,480.00	
1975D	1,849,050.00	
1975E	2,401,225.00	
1976A (*)	316,631.25	
1976B	1,125,295.00	
1976C	1,270,700.00	
1976D	1,062,250.00	
1976E	83,662.50	
1977A	398,730.00	
1977B	190,890.00	
1977C (*)	2,673,312.50	
1977D	2,604,450.00	
1980A	4,266,073.75	
1981A (*)	13,470,318.75	
1981C	5,936,315.00	
1981D	578,350.00	
1982A	2,564,975.00	
1982B	13,041,742.50	
1982C	640,312.50	
1982D (*)	5,015,270.00	
1982E (*)	4,892,215.00	
1982F	3,882,680.00	
1983A	1,516,535.00	
1983B	2,272,415.00	
1983C	496,620.00	$ 80,529,318.75
DEBT RETIREMENT		
Bonds Redeemed		
1974A	$ 1,345,000.00	
1974B	2,080,000.00	
1975A	3,020,000.00	
1975B	5,235,000.00	
1975C (*)	5,640,000.00	
1975D	2,380,000.00	
1975E	1,925,000.00	
1976A	1,135,000.00	
1976B	2,375,000.00	
1976C	1,500,000.00	
1976D	2,140,000.00	
1976E	1,145,000.00	
1977A	960,000.00	
1977B	645,000.00	
1977C (*)	4,205,000,00	
1977D	8,665,000.00	
1980A	3,650,000.00	
1981A (*)	6,835,000.00	
1981C	275,000.00	
1981D	220,000.00	
1982A	6,245,000.00	
1982B	1,815,000.00	
1982C	1,550,000.00	
1982D (*)	11,220,000.00	
1982E (*)	9,695,000.00	
1982F	9,690,000.00	
1983A	4,700,000.00	
1983B	10,040,000.00	
1984A	5,615,000.00	115,945,000.00
Total Disbursements		$ 196,474,318.75
BALANCE JUNE 30, 1984		
Cash	$ 5,803.58	
Investments	28,647,671.45	28,653,475.03
		$ 225,127,793.78

(*) Bond principal and interest due July 1st each year are paid prior to June 30th each year.

Note: All paying agents' fees and other items of expense are paid by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS	JUNE 30, 1984	JUNE 30, 1983
Due but not presented		
General State Bonds of 1838 and 1879	$ 15,505.00	$ 15,505.00
Less Cash Reserve	15,505.00	15,505.00
Net Negotiable Old State Debt	$ 0.00	$ 0.00

PLEDGE OF ROAD REVENUE APPROPRIATION

Certificates of Debt to Counties (No Interest)		
Due but not presented		
1940 Refunding Certificates of Indebtedness	$ 100.00	$ 100.00
Less Cash Reserve	100.00	100.00
Net Debt to Counties	$ 0.00	$ 0.00

SUMMARY

Total Old State Debt Outstanding	$ 15,605.00	$ 15,605.00
Less Cash Reserve	15,605.00	15,605.00
Net Old State Fixed Debt	$ 0.00	$ 0.00

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS

FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED

AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1984

SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
1974-A	9-1-74	$ 20,000,000.00	$ 14,630,000.00	1984/1999
1974-B	11-1-74	38,700,000.00	27,600,000.00	1984/1999
1975-A	1-1-75	35,000,000.00	24,780,000.00	1985/2000
1975-B	4-1-75	38,400,000.00	22,705,000.00	1985/2000
1975-C	7-1-75	50,000,000.00	33,440,000.00	1985/2000
1975-D	9-1-75	39,100,000.00	28,170,000.00	1984/2000
1975-E	11-1-75	47,720,000.00	37,195,000.00	1984/2000
1976-A	1-1-76	8,150,000.00	5,265,000.00	1985/1996
1976-B	4-1-76	27,310,000.00	18,080,000.00	1985/1996
1976-C	6-1-76	31,890,000.00	22,190,000.00	1985/1996
1976-D	8-1-76	26,400,000.00	19,140,000.00	1984/1996
1976-E	11-1-76	3,450,000.00	1,655,000.00	1984/1994
1977-A	2-1-77	11,535,000.00	7,410,000.00	1985/1997
1977-B	5-1-77	6,500,000.00	3,620,000.00	1985/1997
1977-C	7-1-77	77,125,000.00	53,840,000.00	1985/1997
1977-D	9-1-77	76,820,000.00	52,325,000.00	1984/1997
1980-A	5-1-80	64,000,000.00	55,345,000.00	1985/2005
1981-A	7-1-81	150,000,000.00	129,145,000.00	1985/2001
1981-B	10-1-81	4,000,000.00	.00	
1981-C	10-1-81	52,850,000.00	51,450,000.00	1984/2001
1981-D	12-1-81	5,650,000.00	5,030,000.00	1984/2001
1982-A	2-1-82	34,310,000.00	22,385,000.00	1985/1987
1982-B	2-1-82	121,375,000.00	106,245,000.00	1985/2002
1982-C	4-1-82	8,600,000.00	5,645,000.00	1985/1987
1982-D	7-1-82	62,470,000.00	41,140,000.00	1985/1987
1982-E	7-1-82	53,840,000.00	35,170,000.00	1985/2002
1982-F	10-1-82	55,450,000.00	45,750,000.00	1984/1987
1983-A	5-1-83	24,140,000.00	19,310,000.00	1985/1988
1983-B	8-1-83	76,170,000.00	66,130,000.00	1984/1988
1983-C	11-1-83	14,965,000.00	14,965,000.00	1984/1988
1984-A	4-1-84	34,900,000.00	29,285,000.00	1985/1989
		$ 1,300,820,000.00	$ 999,040,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia State Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in Sears v. State of Georgia, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1984)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	None	
	1962	6-1-62	26,600,000.00	None	
	1964	11-1-64	27,905,000.00	$ 6,530,000.00	1984/88
	1965	4-1-65	27,030,000.00	4,230,000.00	1985/87
	1966	9-1-66	32,125,000.00	9,810,000.00	1984/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	9,995,000.00	1985/90
	1967-A	7-1-67	32,120,000.00	10,710,000.00	1984/89
	1967-B	7-1-67	732,000.00	272,000.00	1984/89
	1967-C	7-1-67	1,247,000.00	412,000.00	1984/89
	1967-D	7-1-67	866,000.00	311,000.00	1984/89
	1968	1-1-68	21,800,000.00	8,755,000.00	1985/92
	1968-A	5-1-68	5,200,000.00	2,440,000.00	1985/93
	1969	3-1-69	13,245,000.00	7,170,000.00	1985/94
	1970	5-1-70	11,500,000.00	6,370,000.00	1985/93
	1970-A	10-1-70	24,715,000.00	15,330,000.00	1984/93
	1971	5-1-71	14,700,000.00	6,895,000.00	1985/92
	1971-A	10-1-71	15,700,000.00	10,650,000.00	1984/95
	1972	4-1-72	10,200,000.00	6,060,000.00	1985/97
	1972-A	10-1-72	19,580,000.00	14,630,000.00	1984/97
	1973	2-1-73	8,040,000.00	5,155,000.00	1985/98
	1973-A	5-1-73	5,000,000.00	3,430,000.00	1985/2001
			$ 522,374,000.00	$ 129,155,000.00	
*Refunding Issue					
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	$ 6,000,000.00	None	
	1951	6-1-51	6,000,000.00	None	
	1951-A	12-1-51	1,000,000.00	None	
	1953	5-1-53	7,500,000.00	None	
	1957	11-1-57	6,000,000.00	None	
	1958	4-1-58	9,000,000.00	None	
	1959*	9-1-59	5,877,000.00	$ 1,599,000.00	1984/89
	1961	5-1-61	13,000,000.00	645,000.00	1985/86
	1961*	9-1-61	6,170,000.00	1,873,000.00	1984/91
	1962*	9-1-62	1,000,000.00	335,000.00	1984/2002
	1963	8-1-63	20,000,000.00	2,570,000.00	1984/89
	1963*	1-1-63	3,538,000.00	1,390,000.00	1985/2003
	1964*	5-1-64	4,000,000.00	1,005,000.00	1985/94
	1964-A*	9-1-64	23,000,000.00	4,970,000.00	1984/94
	1965	1-1-65	25,000,000.00	5,035,000.00	1985/90
	1965-A	7-1-65	20,500,000.00	3,160,000.00	1984/90
	1966	12-1-66	25,500,000.00	6,265,000.00	1984/91
	1967	5-1-67	22,000,000.00	5,340,000.00	1985/93
	1967-A	11-1-67	20,000,000.00	5,885,000.00	1984/95
	1968	3-1-68	18,000,000.00	5,415,000.00	1985/92
	1969	5-1-69	22,000,000.00	9,970,000.00	1985/94
	1971	2-1-71	33,550,000.00	10,355,000.00	1985/93
	1972	2-1-72	27,000,000.00	11,660,000.00	1985/98
	1972-A	10-1-72	8,000,000.00	5,390,000.00	1984/97
	1973	5-1-73	25,350,000.00	13,370,000.00	1985/2001
			$ 358,985,000.00	$ 96,732,000.00	
*Student Housing Bonds					
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	$ 4,685,000.00	1984/91
	1961-B	10-1-61	35,000,000.00	6,673,000.00	1984/90
	1962*	1-1-62	15,600,000.00	1,167,000.00	1985/87
	1962-A	4-1-62	35,000,000.00	6,581,000.00	1984/91
	1962-B	7-1-62	11,600,000.00	2,440,000.00	1984/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	935,000.00	1984/92
	1966	7-1-66	16,600,000.00	2,965,000.00	1984/90
	1966-A*	1-1-66	10,000,000.00	750,000.00	1985/86

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1984)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY continued	1967*	7-1-67	$ 26,000,000.00	$ 10,805,000.00	1984/97
	1968*	7-1-68	25,500,000.00	14,635,000.00	1984/98
	1969*	7-1-69	18,500,000.00	9,660,000.00	1984/94
	1971	7-1-71	20,000,000.00	8,640,000.00	1984/94
	1971-A*	12-1-71	14,000,000.00	6,440,000.00	1984/96
	1972	7-1-72	25,000,000.00	11,735,000.00	1984/97
	1972-A*	12-1-72	19,000,000.00	10,385,000.00	1984/97
	1973	7-1-73	19,000,000.00	10,550,000.00	1984/98
	1973-A*	12-1-73	25,000,000.00	11,465,000.00	1984/98
			$ 492,735,000.00	$ 120,511,000.00	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	None	
	1965	9-1-65	8,000,000.00	$ 1,915,000.00	1984/90
	1966	7-1-66	3,000,000.00	395,000.00	1984/88
	1969	2-1-69	3,950,000.00	630,000.00	1985/88
			$ 33,550,000.00	$ 2,940,000.00	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	None	
	1962	11-1-62	6,500,000.00	None	
	1966	10-1-66	15,700,000.00	$ 5,220,000.00	1984/92
	1967	5-1-67	13,700,000.00	3,590,000.00	1985/92
	1968	5-1-68	7,000,000.00	2,265,000.00	1985/92
	1970	12-1-70	20,100,000.00	7,765,000.00	1984/93
	1972	4-1-72	6,660,000.00	2,560,000.00	1985/92
			$ 88,760,000.00	$ 21,400,000.00	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	$ 10,000,000.00	None	
	1966	12-1-66	1,250,000.00	$ 235,000.00	1984/86
	1972	10-1-72	2,675,000.00	1,815,000.00	1984/97
			$ 13,925,000.00	$ 2,050,000.00	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	$ 6,500,000.00	$ 1,810,000.00	1985/92
	1968	1-1-68	3,260,000.00	1,180,000.00	1985/92
	1970	5-1-70	2,240,000.00	1,150,000.00	1985/93
			$ 12,000,000.00	$ 4,140,000.00	
GEORGIA PORTS AUTHORITY	1950	10-1-50	$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	$ 3,320,000.00	1984/90
	1962	9-1-62	2,600,000.00	None	
	1966	1-1-66	5,625,000.00	1,890,000.00	1985/92
	1968	11-1-68	8,310,000.00	5,090,000.00	1984/96
	1974	5-1-74	10,000,000.00	6,375,000.00	1985/96
			$ 43,535,000.00	$ 16,675,000.00	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	$ 2,300,000.00	None	
	1965	9-1-65	5,150,000.00	$ 1,195,000.00	1984/90
	1968	3-1-68	7,000,000.00	2,040,000.00	1985/91
	1968-A	11-1-68	2,100,000.00	605,000.00	1984/93
	1971	10-1-71	2,320,000.00	1,015,000.00	1984/95
	1972	7-1-72	2,500,000.00	1,510,000.00	1984/97
			$ 21,370,000.00	$ 6,365,000.00	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	$ 5,000,000.00	$ 630,000.00	1984/87
	1964	8-1-64	5,000,000.00	640,000.00	1984/85
	1967	11-1-67	4,550,000.00	2,245,000.00	1984/92
			$ 14,550,000.00	$ 3,515,000.00	
Grand Total			$ 1,601,784,000.00	$ 403,483,000.00	

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1984)

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

Constitutional Amendment of 1972 provides:

> "When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 18 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1984

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1984

ASSETS	GOVERNMENTAL FUND TYPE CAPITAL PROJECTS	GENERAL FIXED ASSETS	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Bank	$ 26,342.42		$ 26,342.42
Investments	299,755,188.97		299,755,188.97
	$ 299,781,531.39		$ 299,781,531.39
FIXED ASSETS			
Land and Buildings		$ 1,131,531,967.28	1,131,531,967.28
Total Assets	$ 299,781,531.39	$ 1,131,531,967.28	$ 1,431,313,498.67
FUND EQUITY			
FUND EQUITY			
Investment in Fixed Assets		$ 1,131,531,967.28	$ 1,131,531,967.28
Fund Balance Reserved For Capital Projects	$ 299,781,531.39		299,781,531.39
Total Fund Equity	$ 299,781,531.39	$ 1,131,531,967.28	$ 1,431,313,498.67

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1984

CASH RECEIPTS

INCOME			
Interest on Investments		$ 32,746,908.83	
Premium and Accrued Interest on Bonds Issued			
Accrued Interest	$ 371,953.29		
Premium	24,173.00	396,126.29	
		$ 33,143,035.12	
Transfers			
For Advance Retirement of Bonds			
General Obligation Debt Sinking Fund	$(-) 55,689,595.65		
Georgia Building Authority	(-) 205,426.20		
Georgia Building Authority (Hospital)	(-) 1,811,528.58		
Georgia Building Authority (Penal)	(-) 33,094.54		
Georgia Education Authority (University)	(-) 6,715,368.72		
Georgia Highway Authority	(-) 4,643,324.36		
Georgia Ports Authority	(-) 1,495,173.06		
Georgia Rural Roads Authority	(-) 91,220.00		
Jekyll Island State Park Authority	(-) 232,386.73		
	$(-) 70,917,117.84		
For Operations			
Georgia State Financing and Investment Commission - Budget Fund	(-) 935,000.00	(-) 71,852,117.84	$(-) 38,709,082.72
Construction Supplements (Net on Refunds)			
Georgia Building Authority (Hospital)		$ 9,250.22	
Georgia Building Authority (Penal)		740,000.00	
Human Resources, Department of		409,609.78	
Investigation, Georgia Bureau of		(-) 463,000.00	
Offender Rehabilitation, Department of		(-) 501,431.75	
University of Georgia		1,808,008.85	2,002,437.10
Net Income Receipts			$(-) 36,706,645.62
NON-INCOME			
Sale of State of Georgia General Obligation Bonds		$ 126,035,000.00	
Good Faith Deposit on Unissued Bonds		2,767,400.00	128,802,400.00
Net Cash Receipts			$ 92,095,754.38
BALANCE JULY 1, 1983			
Cash		$(-) 191,135.63	
Investments		414,697,947.51	414,506,811.88
			$ 506,602,566.26

DISBURSEMENTS

EXPENSE			
Regular Operating Expenses			$ 292,999.00
Per Diem, Fees and Contracts			
Per Diem and Fees			2,275,083.03
Total Expense			$ 2,568,082.03
CAPITAL OUTLAY			
Capital Outlay Projects			204,252,952.84
Total Disbursements			$ 206,821,034.87
BALANCE JUNE 30, 1984			
Cash		$ 26,342.42	
Investments		299,755,188.97	299,781,531.39
			$ 506,602,566.26

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS
BALANCE SHEET
BY STATE UNITS

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1984

STATE UNIT	ASSETS CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS	ASSETS INVESTMENTS
Administrative Services, Department of	$ 21,284.31	$ 24,966,118.75
Education:		
Education, Department of	77,353.88	.00
Public School Employees' Retirement System (*)	.00	106,636,008.81
Regents of the University System of Georgia, Board of	1,752,500.67	.00
Teachers' Retirement System	8,893,832.95	3,366,225,686.69
Employees' Assurance Department, State (*)	.00	84,605,035.05
Employees' Retirement System (*)	.00	1,127,648,429.82
Judicial System:		
Superior Courts	14,613,551.91	.00
Labor, Department of	446,959,794.71	.00
Legislative Retirement System, Georgia (*)	30,137.42	4,665.041.11
Secretary of State	1,317,759.32	.00
Subsequent Injury Trust Fund	7,187,165.63	.00
Trial Judges and Solicitors' Retirement Fund (*)	8,750.05	4,913,187.29
	$ 480,862,130.85	$ 4,719,659,507.52

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1984

		LIABILITIES AND FUND EQUITY		
ACCOUNTS RECEIVABLE	TOTAL ASSETS	CURRENT LIABILITIES	FUND EQUITY RESERVED FUND BALANCES	TOTAL LIABILITIES AND FUND EQUITY
$ 81,305.70	$ 25,068,708.76	$ 1,163,197.56	$ 23,905,511.20	$ 25,068,708.76
.00	77,353.88	.00	77,353.88	77,353.88
.00	106,636,008.81	1,583,365.65	105,052,643.16	106,636,008.81
.00	1,752,500.67	.00	1,752,500.67	1,752,500.67
90,546,549.78	3,465,666,069.42	123,166.94	3,465,542,902.48	3,465,666,069.42
577,764.39	85,182,799.44	.00	85,182,799.44	85,182,799.44
.00	1,127,648,429.82	7,268,959.73	1,120,379,470.09	1,127,648,429.82
.00	14,613,551.91	.00	14,613,551.91	14,613,551.91
2,971,803.41	449,931,598.12	.00	449,931,598.12	449,931,598.12
.00	4,695,178.53	127,711.61	4,567,466.92	4,695,178.53
.00	1,317,759.32	.00	1,317,759.32	1,317,759.32
.00	7,187,165.63	.00	7,187,165.63	7,187,165.63
.00	4,921,937.34	.00	4,921,937.34	4,921,937.34
$ 94,177,423.28	$ 5,294,699,061.65	$ 10,266,401.49	$ 5,284,432,660.16	$ 5,294,699,061.65

PRIVATE TRUST AND AGENCY FUNDS
BY STATE UNITS

BALANCE SHEET

BY STATE UNITS

PRIVATE TRUST AND AGENCY FUNDS

JUNE 30, 1984

STATE UNIT	ASSETS CASH ON HAND AND IN BANKS	ASSETS ACCOUNTS RECEIVABLE
Administrative Services, Department of	$212,029,517.77	$ 859.10
Agriculture, Department of	36,292.77	.00
Audits, Department of	72.50	.00
Banking and Finance, Department of	5,381.97	.00
Community Affairs, Department of	43,059.67	.00
Comptroller General	3,244,024.35	.00
Conservation:		
Forestry Commission, Georgia	14,686.25	.00
Natural Resources, Department of	184,429.78	8.00
Soil and Water Conservation Committee, State	.00	.00
Defense, Department of	25.00	.00
Education:		
Education, Department of	163,581.27	.00
Public Telecommunications Commission, Georgia	22.50	.00
Regents of the University System of Georgia, Board of	9,380,203.77	.00
Student Finance Commission, Georgia	138.75	.00
Teachers' Retirement System - Expense Fund	.00	.00
Employees' Retirement System - Administrative Expense Fund	778,988.60	.00
Financing and Investment Commission, Georgia State	.00	.00
General Assembly of Georgia	.00	.00
Governor, Office of the	2,813.63	.00
Human Resources, Department of	10,414,313.72	302.31
Industry and Trade, Department of	30.00	.00
Investigation, Georgia Bureau of	12,085.67	.00
Judicial System:		
Supreme Court	126,075.19	.00
Court of Appeals	2,099.30	.00
Superior Courts	111,183.51	.00
Administrative Office of the Courts	.00	.00
Court Reporting of the Judicial Council, Board of	23,036.28	.00
Judicial Administrative Districts, Georgia	.00	.00
Juvenile Court Judges, Council of	.00	.00
Magistrate Courts Training Council, Georgia	20,501.15	.00
Labor, Department of	685,011.99	.00
Law, Department of	.00	.00
Medical Assistance, Department of	1,110.00	.00
Offender Rehabilitation, Department of	1,396,559.30	.00
Pardons and Paroles, Board of	104,213.03	.00
Personnel Board, State - Merit System of Personnel Administration	411,133.92	.00
Public Safety, Department of	180,029.42	.00
Public Service Commission	.00	.00
Revenue, Department of	5,764,101.97	.00
Secretary of State	13,961.38	.00
Subsequent Injury Trust Fund	.00	.00
Transportation, Department of	3,095,585.56	.00
Veterans Service, State Department of	38.75	.00
Workers' Compensation, State Board of	.00	.00
	$248,244,308.72	$ 1,169.41

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY STATE UNITS

PRIVATE TRUST AND AGENCY FUNDS

JUNE 30, 1984

	LIABILITIES AND FUND EQUITY		
TOTAL ASSETS	CURRENT LIABILITIES	FUND EQUITY RESERVED FUND BALANCE	TOTAL LIABILITIES AND FUND EQUITY
$212,030,376.87	$ 155,823.07	$211,844,553.80	$212,030,376.87
36,292.77	842.26	35,450.51	36,292.77
72.50	72.50	.00	72.50
5,381.97	65.00	5,316.97	5,381.97
43,059.67	2,037.50	41,022.17	43,059.67
3,244,024.35	93.41	3,243,930.94	3,244,024.35
14,686.25	186.25	14,500.00	14,686.25
184,437.78	5,202.04	179,235.74	184,437.78
.00	.00	.00	.00
25.00	25.00	.00	25.00
163,581.27	9,630.05	153,951.22	163,581.27
22.50	22.50	.00	22.50
9,380,203.77	.00	9,380,203.77	9,380,203.77
138.75	138.75	.00	138.75
.00	.00	.00	.00
778,988.60	.00	778,988.60	778,988.60
.00	.00	.00	.00
.00	.00	.00	.00
2,813.63	1,476.25	1,337.38	2,813.63
10,414,616.03	1,127,908.79	9,286,707.24	10,414,616.03
30.00	30.00	.00	30.00
12,085.67	6,458.75	5,626.92	12,085.67
126,075.19	165.54	125,889.65	126,075.19
2,099.30	.00	2,099.30	2,099.30
111,183.51	110,958.51	225.00	111,183.51
.00	.00	.00	.00
23,036.28	.00	23,036.28	23,036.28
.00	.00	.00	.00
.00	.00	.00	.00
20,501.15	.00	20,501.15	20,501.15
685,011.99	685,011.99	.00	685,011.99
.00	.00	.00	.00
1,110.00	1,110.00	.00	1,110.00
1,396,559.30	1,393,878.35	2,680.95	1,396,559.30
104,213.03	104,213.03	.00	104,213.03
411,133.92	102.97	411,030.95	411,133.92
180,029.42	17,309.22	162,720.20	180,029.42
.00	.00	.00	.00
5,764,101.97	862.00	5,763,239.97	5,764,101.97
13,961.38	209.50	13,751.88	13,961.38
.00	.00	.00	.00
3,095,585.56	1,375,510.27	1,720,075.29	3,095,585.56
38.75	38.75	.00	38.75
.00	.00	.00	.00
$248,245,478.13	$ 5,029,402.25	$243,216,075.88	$248,245,478.13

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

PRIVATE TRUST AND AGENCY FUNDS

YEAR ENDED JUNE 30, 1984

STATE UNIT	CASH BALANCE JULY 1, 1983	CASH RECEIPTS	DISBURSEMENTS	CASH BALANCE JUNE 30, 1984
Administrative Services, Department of	$ 161,783,335.57	$ 704,003,429.52	$ 653,757,247.32	$ 212,029,517.77
Agriculture, Department of	22,705.50	5,286,623.78	5,273,036.51	36,292.77
Audits, Department of		1,533,304.94	1,533,232.44	72.50
Banking and Finance, Department of	4,963.54	792,131.41	791,712.98	5,381.97
Community Affairs, Department of	17,661.07	1,156,029.99	1,130,631.39	43,059.67
Comptroller General	4,563,858.12	1,856,796.78	3,176,630.55	3,244,024.35
Conservation:				
Forestry Commission, Georgia	23,265.57	4,847,857.06	4,856,436.38	14,686.25
Natural Resources, Department of	112,879.65	9,291,914.62	9,220,364.49	184,429.78
Soil and Water Conservation Committee, State	2,314.72	128,869.57	131,184.29	
Defense, Department of	17.50	998,495.92	998,488.42	25.00
Education:				
Education, Department of	153,665.90	9,980,738.98	9,970,823.61	163,581.27
Public Telecommunications Commission, Georgia		834,366.34	834,343.84	22.50
Regents of the University System of Georgia, Board of	9,695,127.90	19,709,432.82	20,024,356.95	9,380,203.77
Student Finance Commission, Georgia	71.25	508,663.08	508,595.58	138.75
Teachers' Retirement System - Expense Fund		399,049.66	399,049.66	
Employees' Retirement System - Administrative Expense Fund	464,673.59	1,858,947.81	1,544,632.80	778,988.60
Financing and Investment Commission, Georgia State		222,254.10	222,254.10	
General Assembly of Georgia		2,007,296.00	2,007,296.00	
Governor, Office of the	492.62	1,847,056.50	1,844,735.49	2,813.63
Human Resources, Department of	9,948,516.69	126,447,593.59	125,981,796.56	10,414,313.72
Industry and Trade, Department of	40.00	966,941.27	966,951.27	30.00
Investigation, Georgia Bureau of	233,101.84	3,763,236.67	3,984,252.84	12,085.67
Judicial System:				
Supreme Court	22,954.99	913,977.44	810,857.24	126,075.19
Court of Appeals	2,216.60	752,943.26	753,060.56	2,099.30
Superior Courts	859.54	4,808,673.18	4,698,349.21	111,183.51
Administrative Office of the Courts		94,824.75	94,824.75	
Court Reporting of the Judicial Council, Board of	17,927.50	30,357.15	25,248.37	23,036.28
Judicial Administrative Districts, Georgia		100,918.76	100,918.76	
Juvenile Court Judges, Council of		16,173.43	16,173.43	
Magistrate Courts Training Council, Georgia	5,668.93	48,261.27	33,429.05	20,501.15
Labor, Department of	834,581.72	14,923,730.13	15,073,299.86	685,011.99
Law, Department of		2,453,526.20	2,453,526.20	
Medical Assistance, Department of	32.50	1,683,085.49	1,682,007.99	1,110.00
Offender Rehabilitation, Department of	1,447,844.17	25,772,725.84	25,824,010.71	1,396,559.30
Pardons and Paroles, Board of	89,342.09	1,800,706.95	1,785,836.01	104,213.03
Personnel Board, State - Merit System of Personnel Administration	240,901.89	13,565,581.57	13,395,349.54	411,133.92
Public Safety, Department of	144,125.13	14,165,610.51	14,129,706.22	180,029.42
Public Service Commission		925,876.73	925,876.73	
Revenue, Department of	5,465,588.03	956,953,586.71	956,655,072.77	5,764,101.97
Secretary of State	7,464.29	2,354,757.72	2,348,260.63	13,961.38
Subsequent Injury Trust Fund		40,516.76	40,516.76	
Transportation, Department of	1,006,909.04	44,358,338.67	42,269,662.15	3,095,585.56
Veterans Service, State Department of	18.75	840,594.45	840,574.45	38.75
Workers' Compensation, State Board of		1,054,978.08	1,054,978.08	
	$ 196,313,126.20	$1,986,100,775.46	$1,934,169,592.94	$ 248,244,308.72

The accompanying notes are an integral part of these financial statements.

STATE UNITS
COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

ADMINISTRATIVE SERVICES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 18 of unit report, provided for expenditures totaling $116,302,982.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 29,397,140.00	$ 29,397,140.00	$ .00
Federal Funds	.00	10,676.04	10,676.04
Other Revenues Retained	86,848,842.00	81,817,445.81	(-) 5,031,396.19
	$ 116,245,982.00	$ 111,225,261.85	$(-) 5,020,720.15
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	57,000.00	979,616.46	922,616.46
	$ 116,302,982.00	$ 112,204,878.31	$(-) 4,098,103.69
EXPENDITURES			
Personal Services	$ 28,425,637.00	$ 27,983,874.85	$(-) 441,762.15
Regular Operating Expenses	6,553,596.00	6,248,637.83	(-) 304,958.17
Travel	182,793.00	164,796.49	(-) 17,996.51
Motor Vehicle Equipment Purchases	479,465.00	316,938.11	(-) 162,526.89
Publications and Printing	524,047.00	482,338.74	(-) 41,708.26
Equipment Purchases	3,580,584.00	3,332,836.49	(-) 247,747.51
Computer Charges	6,971,974.00	6,584,311.87	(-) 387,662.13
Real Estate Rentals	2,908,222.00	2,900,074.42	(-) 8,147.58
Telecommunications	465,003.00	438,915.69	(-) 26,087.31
Per Diem, Fees and Contracts	3,946,404.00	3,711,846.59	(-) 234,557.41
Utilities	35,012.00	33,401.10	(-) 1,610.90
Rents and Maintenance Expense	21,243,911.00	18,939,491.07	(-) 2,304,419.93
Payments to Department of Administrative Services Fiscal Administration	2,598,078.00	2,598,078.00	.00
Direct Payments to Georgia Building Authority for Operations	177,369.00	177,369.00	.00
Direct Payments to Georgia Building Authority for Capital Outlay	100,000.00	100,000.00	.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Telephone Billings	29,101,171.00	27,546,405.89	(-) 1,554,765.11
Materials for Resale	7,931,448.00	7,877,925.31	(-) 53,522.69
Public Safety Officers Indemnity Fund	216,800.00	216,800.00	.00
Unemployment Compensation Reserve	11,468.00	11,467.28	(-) .72
	$ 116,302,982.00	$ 110,515,508.73	$(-) 5,787,473.27
Excess of Funds Available over Expenditures		$ 1,689,369.58	$ 1,689,369.58

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented in unit report, provided for expenditures totaling $30,027,402.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 25,258,583.00	$ 25,258,583.00	$ .00
Federal Funds	3,419,320.00	3,662,166.58	242,846.58
Other Revenues Retained	1,349,499.00	1,201,496.17	(-) 148,002.83
	$ 30,027,402.00	$ 30,122,245.75	$ 94,843.75
EXPENDITURES			
Personal Services	$ 19,790,806.00	$ 19,752,570.75	$(-) 38,235.25
Regular Operating Expenses	2,597,666.00	2,574,440.95	(-) 23,225.05
Travel	854,664.00	852,183.22	(-) 2,480.78
Motor Vehicle Equipment Purchases	416,682.00	415,195.30	(-) 1,486.70
Publications and Printing	499,940.00	495,583.64	(-) 4,356.36
Equipment Purchases	286,315.00	284,951.77	(-) 1,363.23
Computer Charges	251,318.00	214,306.61	(-) 37,011.39
Real Estate Rentals	592,546.00	591,232.00	(-) 1,314.00
Telecommunications	384,600.00	353,179.25	(-) 31,420.75
Per Diem, Fees and Contracts	268,150.00	266,363.57	(-) 1,786.43
Capital Outlay	205,572.00	205,572.00	.00
Market Bulletin Postage	506,000.00	506,000.00	.00
Athens Veterinary Laboratory Contract	452,741.00	452,741.00	.00
Tifton Veterinary Laboratory Contract	836,580.00	836,580.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	998,542.00	998,542.00	.00
Veterinary Fees	556,000.00	554,738.25	(-) 1,261.75
Indemnities	68,000.00	67,642.74	(-) 357.26
Advertising Contract	95,000.00	95,000.00	.00
Payments to Georgia Agrirama Development Authority for Operations	271,280.00	271,280.00	.00
Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets	75,000.00	73,882.71	(-) 1,117.29
Contract - Federation of Southern Cooperatives	20,000.00	20,000.00	.00
	$ 30,027,402.00	$ 29,881,985.76	$(-) 145,416.24
Excess of Funds Available over Expenditures		$ 240,259.99	$ 240,259.99

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

AUDITS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 17 of unit report, provided for expenditures totaling $6,992,892.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,033,562.00	$ 6,033,562.00	$ .00
Other Revenues Retained	959,330.00	905,044.85	(-) 54,285.15
	$ 6,992,892.00	$ 6,938,606.85	$(-) 54,285.15
EXPENDITURES			
Personal Services and Operations	$ 6,992,892.00	$ 6,709,177.24	$(-) 283,714.76
Excess of Funds Available over Expenditures		$ 229,429.61	$ 229,429.61

BANKING AND FINANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented on page 16 of unit report, provided for expenditures totaling $3,509,087.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,509,087.00	$ 3,401,565.00	$(-) 107,522.00
EXPENDITURES			
Personal Services	$ 2,905,725.00	$ 2,844,680.40	$(-) 61,044.60
Regular Operating Expenses	145,297.00	131,932.21	(-) 13,364.79
Travel	250,000.00	226,211.59	(-) 23,788.41
Publications and Printing	16,550.00	12,046.80	(-) 4,503.20
Equipment Purchases	5,700.00	5,692.93	(-) 7.07
Computer Charges	19,750.00	17,856.52	(-) 1,893.48
Real Estate Rentals	127,800.00	127,544.31	(-) 255.69
Telecommunications	37,265.00	28,423.24	(-) 8,841.76
Per Diem, Fees and Contracts	1,000.00	.00	(-) 1,000.00
	$ 3,509,087.00	$ 3,394,388.00	$(-) 114,699.00
Excess of Funds Available over Expenditures		$ 7,177.00	$ 7,177.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, as presented in unit report, provided for expenditures totaling $121,632,161.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,350,717.00	$ 5,340,157.00	$ (-) 10,560.00
Federal Funds	116,236,444.00	104,030,499.44	(-) 12,205,944.56
Other Revenues Retained	45,000.00	136,144.27	91,144.27
	$ 121,632,161.00	$ 109,506,800.71	$ (-) 12,125,360.29
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	22,713.79	22,713.79
	$ 121,632,161.00	$ 109,529,514.50	$ (-) 12,102,646.50
EXPENDITURES			
Personal Services	$ 3,718,656.00	$ 3,677,918.94	$ (-) 40,737.06
Regular Operating Expenses	174,973.00	165,250.23	(-) 9,722.77
Travel	212,329.00	185,059.28	(-) 27,269.72
Motor Vehicle Equipment Purchases	12,100.00	12,330.92	230.92
Publications and Printing	117,808.00	97,509.46	(-) 20,298.54
Equipment Purchases	48,685.00	44,570.31	(-) 4,114.69
Computer Charges	8,600.00	6,796.37	(-) 1,803.63
Real Estate Rentals	243,411.00	232,499.12	(-) 10,911.88
Telecommunications	107,260.00	83,585.04	(-) 23,674.96
Per Diem, Fees and Contracts	1,550,575.00	1,432,593.15	(-) 117,981.85
Capital Felony Expenses	5,940.00	5,939.48	(-) .52
Contracts with Area Planning and Development Commissions	1,244,025.00	1,244,025.00	.00
Local Assistance Grants	335,000.00	335,000.00	.00
Grants to Revitalization Projects	50,000.00	50,000.00	.00
Special Grants	10,000.00	10,000.00	.00
Appalachian Regional Commission Matching Grants	25,000.00	25,000.00	.00
Economic Development Grants	180,000.00	180,000.00	.00
Appalachian Regional Commission Assessment	89,777.00	89,777.00	.00
Appalachian Regional Commission Grants (Federal)	8,500,000.00	.00	(-) 8,500,000.00
Community Development Block Grants (Federal)	57,376,100.00	56,331,646.41	(-) 1,044,453.59
Juvenile Justice Grants (Federal)	1,282,440.00	1,015,292.58	(-) 267,147.42
Job Training Partnership Act - Service Delivery Areas Contracts	640,000.00	640,000.00	.00
Job Training Partnership Act - Pass-Thru Grants	45,181,094.00	43,453,017.00	(-) 1,728,077.00
HUD Solar Energy Grants	436,500.0	26,516.19	(-) 409,983.81
Job Training Partnership Act - Veterans' Grant	81,888.0	81,888.00	.00
	$ 121,632,161.00	$ 109,426,214.48	$ (-) 12,205,946.52
Excess of Funds Available over Expenditures		$ 103,300.02	$ 103,300.02

The above comparison indicates that Motor Vehicle Equipment Purchases were overspent in the amount of $230.92. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

COMPTROLLER GENERAL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented on page 18 of unit report, provided for expenditures totaling $7,018,364.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,051,984.00	$ 6,051,984.00	$ .00
Federal Funds	864,326.00	861,986.26	(-) 2,339.74
Other Revenues Retained	102,054.00	97,308.00	(-) 4,746.00
	$ 7,018,364.00	$ 7,011,278.26	$ (-) 7,085.74
EXPENDITURES			
Personal Services	$ 5,326,441.00	$ 5,284,478.46	$ (-) 41,962.54
Regular Operating Expenses	467,989.00	388,505.23	(-) 79,483.77
Travel	172,530.00	163,556.09	(-) 8,973.91
Motor Vehicle Equipment Purchases	72,000.00	68,138.00	(-) 3,862.00
Publications and Printing	155,380.00	148,506.30	(-) 6,873.70
Equipment Purchases	13,494.00	12,139.34	(-) 1,354.66
Computer Charges	196,414.00	189,425.49	(-) 6,988.51
Real Estate Rentals	469,325.00	469,324.00	(-) 1.00
Telecommunications	118,203.00	113,992.75	(-) 4,210.25
Per Diem, Fees and Contracts	26,588.00	23,575.25	(-) 3,012.75
	$ 7,018,364.00	$ 6,861,640.91	$ (-) 156,723.09
Excess of Funds Available over Expenditures		$ 149,637.35	$ 149,637.35

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
FORESTRY COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented in unit report, provided for expenditures totaling $27,709,421.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,672,708.00	$ 22,616,708.00	$(-) 56,000.00
Federal Funds	1,268,661.00	1,347,888.53	79,227.53
Other Revenues Retained	3,768,052.00	3,814,806.78	46,754.78
	$ 27,709,421.00	$ 27,779,403.31	$ 69,982.31
EXPENDITURES			
Personal Services	$ 18,009,659.00	$ 17,990,614.40	$(-) 19,044.60
Regular Operating Expenses	5,136,104.00	5,118,149.88	(-) 17,954.12
Travel	106,930.00	105,515.10	(-) 1,414.90
Motor Vehicle Equipment Purchases	908,275.00	907,415.97	(-) 859.03
Publications and Printing	84,325.00	81,294.93	(-) 3,030.07
Equipment Purchases	1,188,390.00	1,187,059.18	(-) 1,330.82
Computer Charges	290,375.00	269,079.39	(-) 21,295.61
Real Estate Rentals	18,212.00	18,211.00	(-) 1.00
Telecommunications	629,870.00	603,735.79	(-) 26,134.21
Per Diem, Fees and Contracts	229,455.00	197,599.56	(-) 31,855.44
Capital Outlay	387,000.00	377,295.12	(-) 9,704.88
Contractual Research	216,300.00	216,266.47	(-) 33.53
Payments to the University of Georgia, School of Forestry for Forest Research	300,000.00	300,000.00	.00
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	144,526.00	136,342.44	(-) 8,183.56
	$ 27,709,421.00	$ 27,568,579.23	$(-) 140,841.77
Excess of Funds Available over Expenditures		$ 210,824.08	$ 210,824.08

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
NATURAL RESOURCES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented in unit report, provided for expenditures totaling $74,220,592.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 47,952,677.00	$ 47,868,578.00	$(-) 84,099.00
Federal Funds	17,375,297.00	16,663,433.90	(-) 711,863.10
Other Revenues Retained	8,878,621.00	8,822,297.12	(-) 56,323.88
	$ 74,206,595.00	$ 73,354,309.02	$(-) 852,285.98
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	13,997.00	658,228.55	644,231.55
	$ 74,220,592.00	$ 74,012,537.57	$(-) 208,054.43
EXPENDITURES			
Personal Services	$ 36,450,115.00	$ 36,376,511.63	$(-) 73,603.37
Regular Operating Expenses	8,039,436.00	7,976,240.95	(-) 63,195.05
Travel	482,560.00	462,456.53	(-) 20,103.47
Motor Vehicle Equipment Purchases	1,223,118.00	1,217,643.27	(-) 5,474.73
Publications and Printing	483,594.00	460,170.07	(-) 23,423.93
Equipment Purchases	1,275,056.00	1,246,048.70	(-) 29,007.30
Computer Charges	362,763.00	344,772.31	(-) 17,990.69
Real Estate Rentals	943,244.00	942,352.68	(-) 891.32
Telecommunications	760,257.00	734,906.83	(-) 25,350.17
Per Diem, Fees and Contracts	2,292,192.00	2,279,115.05	(-) 13,076.95
Capital Outlay	4,987.00	4,836.01	(-) 150.99
Authority Lease Rentals	1,513,000.00	1,513,000.00	.00
Postage	296,903.00	285,265.19	(-) 11,637.81
Land and Water Conservation Grants	3,400,000.00	2,715,624.59	(-) 684,375.41
Recreation Grants	355,050.00	355,050.00	.00
Water and Sewer Grants	6,029,000.00	6,029,000.00	.00
Solid Waste Grants	1,500,000.00	1,500,000.00	.00
Contract with U. S. Geological Survey for Ground Water Resources Survey	250,437.00	250,437.00	.00
Contract with U. S. Geological Survey for Topographic Maps	125,000.00	125,000.00	.00
Capital Outlay - Repairs and Maintenance	1,632,542.00	1,625,466.49	(-) 7,075.51
Capital Outlay - Shop Stock	250,000.00	242,184.58	(-) 7,815.42
Capital Outlay - Heritage Trust	256,750.00	253,313.66	(-) 3,436.34
Cost of Material for Resale	975,000.00	920,186.56	(-) 54,813.44
Payments to Lake Lanier Islands Development Authority	494,700.00	494,700.00	.00
Contract - Special Olympics, Inc.	186,000.00	186,000.00	.00
Georgia Sports Hall of Fame	50,000.00	50,000.00	.00
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition	350,000.00	.00	(-) 350,000.00
Capital Outlay - User Fee Enhancements	1,156,800.00	1,147,834.89	(-) 8,965.11
Capital Outlay - Buoy Maintenance	20,000.00	19,901.62	(-) 98.38
Capital Outlay - Consolidated Maintenance	314,375.00	294,928.36	(-) 19,446.64
Technical Assistance Contract	100,000.00	100,000.00	.00
Contract - Georgia Rural Water Association	10,000.00	10,000.00	.00
National Park Service	331,404.00	307,900.00	(-) 23,504.00
National Park Service Emergency Jobs Bill	641,669.00	641,669.00	.00
Small Business Administration Emergency Jobs Bill	845,400.00	842,112.12	(-) 3,287.88
Land and Water Emergency Jobs Bill	817,500.00	817,500.00	.00
Georgia Boxing Commission	1,740.00	.00	(-) 1,740.00
	$ 74,220,592.00	$ 72,772,128.09	$(-) 1,448,463.91
Excess of Funds Available over Expenditures		$ 1,240,409.48	$ 1,240,409.48

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
SOIL AND WATER CONSERVATION COMMITTEE, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented in unit report, provided for expenditures totaling $865,536.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 854,143.00	$ 810,455.00	$(-) 43,688.00
Federal Funds	11,393.00	11,391.18	(-) 1.82
	$ 865,536.00	$ 821,846.18	$(-) 43,689.82
EXPENDITURES			
Personal Services	$ 564,599.00	$ 538,157.56	$(-) 26,441.44
Regular Operating Expenses	54,848.00	52,986.07	(-) 1,861.93
Travel	54,822.00	47,237.74	(-) 7,584.26
Publications and Printing	18,006.00	17,996.48	(-) 9.52
Equipment Purchases	4,650.00	4,589.91	(-) 60.09
Computer Charges	4,500.00	4,478.36	(-) 21.64
Real Estate Rentals	25,626.00	25,620.60	(-) 5.40
Telecommunications	14,200.00	13,689.09	(-) 510.91
Per Diem, Fees and Contracts	124,285.00	113,585.07	(-) 10,699.93
	$ 865,536.00	$ 818,340.88	$(-) 47,195.12
Excess of Funds Available over Expenditures		$ 3,505.30	$ 3,505.30

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

DEFENSE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 18 of unit report, provided for expenditures totaling $9,318,050.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,092,932.00	$ 3,092,932.00	$ .00
Federal Funds	6,197,092.00	6,040,872.15	(-) 156,219.85
Other Revenues Retained	28,026.00	50,244.46	22,218.46
	$ 9,318,050.00	$ 9,184,048.61	$(-) 134,001.39
EXPENDITURES			
Personal Services	$ 4,543,484.00	$ 4,520,897.35	$(-) 22,586.65
Regular Operating Expenses	1,682,131.00	1,599,534.25	(-) 82,596.75
Travel	47,462.00	36,395.22	(-) 11,066.78
Motor Vehicle Equipment Purchases	10,000.00	9,979.15	(-) 20.85
Publications and Printing	43,100.00	36,226.73	(-) 6,873.27
Equipment Purchases	28,495.00	27,545.47	(-) 949.53
Computer Charges	11,010.00	10,180.76	(-) 829.24
Real Estate Rentals	5,960.00	5,760.00	(-) 200.00
Telecommunications	64,309.00	61,226.06	(-) 3,082.94
Per Diem, Fees and Contracts	103,838.00	82,180.25	(-) 21,657.75
Capital Outlay	174,473.00	136,387.35	(-) 38,085.65
Utilities	1,261,162.00	1,249,876.19	(-) 11,285.81
National Guard Units Grants	417,700.00	417,700.00	.00
Georgia Military Institute Grant	18,000.00	18,000.00	.00
Civil Air Patrol Contract	40,000.00	40,000.00	.00
Local Civil Defense Grants - Project Application	64,000.00	48,599.19	(-) 15,400.81
Repairs and Renovations	101,800.00	91,929.92	(-) 9,870.08
Local Civil Defense Grants - Emergency Management Agency	683,000.00	682,716.88	(-) 283.12
Grants to Others	18,126.00	18,126.00	.00
	$ 9,318,050.00	$ 9,093,260.77	$(-) 224,789.23
Excess of Funds Available over Expenditures		$ 90,787.84	$ 90,787.84

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling $1,758,365,959.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER	
REVENUES				
Appropriation Allotments				
State Funds	$ 1,477,816,434.00	$ 1,477,516,434.00	$(-)	300,000.00
Federal Funds	279,746,238.00	249,723,347.73	(-)	30,022,890.27
Other Revenues Retained	803,287.00	728,450.46	(-)	74,836.54
	$ 1,758,365,959.00	$ 1,727,968,232.19	$(-)	30,397,726.81
CARRY-OVER FROM PRIOR YEAR				
Transfer from Reserved Fund Balance	.00	1,473,929.10		1,473,929.10
	$ 1,758,365,959.00	$ 1,729,442,161.29	$(-)	28,923,797.71
EXPENDITURES				
Personal Services	$ 17,575,761.00	$ 17,480,150.02	$(-)	95,610.98
Regular Operating Expenses	2,860,374.00	2,592,233.73	(-)	268,140.27
Travel	1,045,741.00	886,536.25	(-)	159,204.75
Motor Vehicle Equipment Purchases	15,700.00	14,732.95	(-)	967.05
Publications and Printing	627,387.00	549,381.13	(-)	78,005.87
Equipment Purchases	111,222.00	75,079.43	(-)	36,142.57
Computer Charges	1,135,321.00	1,159,290.58		23,969.58
Real Estate Rentals	2,011,182.00	1,956,787.55	(-)	54,394.45
Telecommunications	525,362.00	484,542.06	(-)	40,819.94
Per Diem, Fees and Contracts	5,908,185.00	5,160,132.88	(-)	748,052.12
Utilities	45,005.00	30,542.01	(-)	14,462.99
APEG Grants:				
Salaries of Instructional Personnel Code Section 20-2-157(a)	611,688,337.00	611,605,168.60	(-)	83,168.40
Salaries of Instructional Personnel Code Section 20-2-152	106,981,240.00	106,980,693.14	(-)	546.86
Salaries of Instructional Personnel Code Section 20-2-153	26,400,041.00	26,231,892.07	(-)	168,148.93
Salaries of Student Supportive Personnel	26,033,761.00	26,032,912.33	(-)	848.67
Salaries of Administrative and Supervisory Personnel	72,240,143.00	72,240,084.92	(-)	58.08
Special Education Leadership Personnel	3,278,318.00	3,220,318.33	(-)	57,999.67
Instructional Media	20,051,949.00	19,985,824.98	(-)	66,124.02
Instructional Equipment	691,881.00	697,403.86		5,522.86
Maintenance and Operation	93,978,859.00	93,957,371.56	(-)	21,487.44
Sick and Personal Leave	5,569,986.00	5,551,789.64	(-)	18,196.36
Travel	1,009,626.00	1,022,981.92		13,355.92
Pupil Transportation - Regular	85,482,757.00	85,288,445.79	(-)	194,311.21
Isolated Schools	541,872.00	524,533.16	(-)	17,338.84
Non-APEG Grants:				
Education of Children of Low-Income Families	97,241,342.00	83,967,808.61	(-)	13,273,533.39
Teacher Retirement	114,871,213.00	114,871,213.00		.00
Instructional Services for the Handicapped	23,876,070.00	23,876,069.65	(-)	.35
Preparation of Professional Personnel in Education of Handicapped Children	64,355.00	64,355.00		.00
Tuition for the Multihandicapped	1,174,918.00	1,174,916.54	(-)	1.46
Severely Emotionally Disturbed	17,097,231.00	16,537,023.00	(-)	560,208.00
Compensatory Education	16,670,810.00	16,670,760.00	(-)	50.00
School Lunch (Federal)	94,876,224.00	90,693,717.01	(-)	4,182,506.99
School Lunch (State)	17,415,469.00	17,386,244.48	(-)	29,224.52
Staff Development	716,448.00	716,113.23	(-)	334.77
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	3,647,090.00	3,647,090.00		.00
Cooperative Educational Service Agencies	3,944,471.00	3,944,469.60	(-)	1.40
Superintendents' Salaries	5,144,884.00	5,125,778.28	(-)	19,105.72
High School Program	29,183,242.00	27,174,601.78	(-)	2,008,640.22
Area Vocational-Technical Schools	56,154,278.00	55,478,233.18	(-)	676,044.82
Junior College Vocational Program	1,746,433.00	1,675,230.27	(-)	71,202.73
Quick Start Program	3,060,000.00	3,059,094.51	(-)	905.49

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION: continued
EDUCATION, DEPARTMENT OF continued
"A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Non-APEG GRANTS: continued			
Special Projects	$ 264,864.00	$ 264,864.00	$ .00
Comprehensive Employment and Training	2,494,602.00	1,236,005.55	(-) 1,258,596.45
Vocational Research and Curriculum	491,539.00	458,488.00	(-) 33,051.00
Adult Education	3,943,238.00	3,570,209.58	(-) 373,028.42
Salaries and Travel of Public Librarians	4,553,620.00	4,529,883.05	(-) 23,736.95
Public Library Materials	3,692,905.00	2,569,795.00	(-) 1,123,110.00
Talking Book Centers	684,527.00	684,527.00	.00
Public Library Maintenance and Operation	2,714,607.00	2,714,607.00	.00
Public Library Construction	1,297,994.00	1,297,994.00	.00
Instructional Aides	9,827,481.00	9,816,007.00	(-) 11,474.00
Teacher Health Insurance	36,791,652.00	37,037,709.72	246,057.72
Capital Outlay	220,000.00	220,000.00	.00
Grants to Local School Systems for Educational Purposes	78,000,000.00	78,000,000.00	.00
Salaries of Extended Pre-School Personnel	12,531,454.00	12,531,454.00	.00
Child Care Lunch Program (Federal)	12,530,247.00	11,996,112.76	(-) 534,134.24
Career Education	24,511.00	15,430.00	(-) 9,081.00
Supplemental Education Centers and Services	51,685.00	30,833.17	(-) 20,851.83
Transportation for Refugee Children	175,376.00	174,874.72	(-) 501.28
Nutrition Education	24,560.00	4,608.00	(-) 19,952.00
School Library Materials and Textbooks	23,164.00	19,919.76	(-) 3,244.24
Teacher Health Insurance - Retired Teachers	6,204,000.00	6,203,900.00	(-) 100.00
Chapter II - Block Grant Flow Through	9,129,445.00	8,970,013.28	(-) 159,431.72
	$ 1,758,365,959.00	$ 1,732,138,782.62	$(-) 26,227,176.38
Excess of Funds Available over Expenditures		$(-) 2,696,621.33	$(-) 2,696,621.33

The above comparison indicates that Computer Charges were overspent in the amount of $23,969.58, APEG Grant for Instructional Equipment was overspent in the amount of $5,522.86, APEG Grant for Travel was overspent in the amount of $13,355.92, and Non-APEG Grant for Teacher Health Insurance was overspent in the amount of $246,057.72. These overexpenditures are in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"B" INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling $19,160,623.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,985,110.00	$ 15,985,110.00	$ .00
Federal Funds	1,520,270.00	1,097,686.76	(-) 422,583.24
Other Revenues Retained	1,620,243.00	1,431,833.49	(-) 188,409.51
	$ 19,125,623.00	$ 18,514,630.25	$(-) 610,992.75
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	35,000.00	74,698.93	39,698.93
	$ 19,160,623.00	$ 18,589,329.18	$(-) 571,293.82
EXPENDITURES			
Personal Services	$ 13,947,286.00	$ 13,717,139.80	$(-) 230,146.20
Regular Operating Expenses	2,494,597.00	2,188,869.14	(-) 305,727.86
Travel	72,554.00	58,069.99	(-) 14,484.01
Motor Vehicle Equipment Purchases	58,600.00	54,667.27	(-) 3,932.73
Publications and Printing	35,345.00	24,924.44	(-) 10,420.56
Equipment Purchases	196,495.00	188,820.20	(-) 7,674.80
Computer Charges	105,285.00	108,548.37	3,263.37
Telecommunications	106,850.00	104,001.41	(-) 2,848.59
Per Diem, Fees and Contracts	151,215.00	124,865.11	(-) 26,349.89
Capital Outlay	316,754.00	285,956.61	(-) 30,797.39
Utilities	1,675,642.00	1,600,882.06	(-) 74,759.94
	$ 19,160,623.00	$ 18,456,744.40	$(-) 703,878.60
Excess of Funds Available over Expenditures		$ 132,584.78	$ 132,584.78

The above comparison indicates that Computer Charges were overspent in the amount of $3,263.37. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
  EDUCATION, DEPARTMENT OF
    "C" POSTSECONDARY VOCATIONAL EDUCATION, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Postsecondary Vocational Education of the Department of Education, "C" Budget, as presented in unit report, provided for expenditures totaling $162,813.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 68,766.00	$ 68,766.00	$ .00
Federal Funds	94,047.00	84,397.42	(-) 9,649.58
	$ 162,813.00	$ 153,163.42	$(-) 9,649.58
EXPENDITURES			
Personal Services	$ 126,836.00	$ 123,190.41	$(-) 3,645.59
Regular Operating Expenses	3,762.00	2,184.51	(-) 1,577.49
Travel	5,503.00	3,268.91	(-) 2,234.09
Publications and Printing	1,712.00	34.83	(-) 1,677.17
Equipment Purchases	8,862.00	8,816.28	(-) 45.72
Computer Charges	11,138.00	11,138.00	.00
Per Diem, Fees and Contracts	5,000.00	2,603.00	(-) 2,397.00
	$ 162,813.00	$ 151,235.94	$(-) 11,577.06
Excess of Funds Available over Expenditures		$ 1,927.48	$ 1,927.48

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling $11,986,153.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,986,153.00	$ 11,986,153.00	$ .00
EXPENDITURES			
Payments to Employees' Retirement System	$ 168,053.00	$ 168,052.50	$(-) .50
Employer Contributions	11,818,100.00	11,818,100.00	.00
	$ 11,986,153.00	$ 11,986,152.50	$(-) .50
Excess of Funds Available over Expenditures		$ .50	$ .50

EDUCATION:
PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Public Telecommunications Commission, as presented in unit report, provided for expenditures totaling $5,836,720.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,878,941.00	$ 3,838,594.00	$(-) 40,347.00
Federal Funds	36,100.00	37,826.07	1,726.07
Other Revenues Retained	1,921,679.00	1,935,859.62	14,180.62
	$ 5,836,720.00	$ 5,812,279.69	$(-) 24,440.31
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	16,906.92	16,906.92
	$ 5,836,720.00	$ 5,829,186.61	$(-) 7,533.39
EXPENDITURES			
Personal Services	$ 3,080.162.00	$ 3,025,414.63	$(-) 54,747.37
Operating Expenses	2,756,558.00	2,729,345.73	(-) 27,212.27
	$ 5,836,720.00	$ 5,754,760.36	$(-) 81,959.64
Excess of Funds Available over Expenditures		$ 74,426.25	$ 74,426.25

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on Schedule "1", page 36 of unit report, provided for expenditures totaling $1,043,378,541.00. The Regents, in turn, made budget allocations totaling $1,030,008,541.00 to the various units, as shown on Schedule "18", pages 70 and 71 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section III of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 36 of unit report, provided for expenditures totaling $13,370,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,588,000.00	$ 10,588,000.00	$ .00
Other Revenues Retained	2,782,000.00	1,934,001.00	(-) 847,999.00
	$ 13,370,000.00	$ 12,522,001.00	$ (-) 847,999.00
EXPENDITURES			
Authority Lease Rentals	$ 13,370,000.00	$ 12,522,001.00	$ (-) 847,999.00
Excess of Funds Available over Expenditures		$ .00	$ .00

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 37 of unit report, provided for expenditures totaling $17,523,555.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 17,504,721.00	$ 17,504,721.00	$ .00
Other Revenues Retained	18,834.00	93,192.18	74,358.18
	$ 17,523,555.00	$ 17,597,913.18	$ 74,358.18
EXPENDITURES			
Personal Services	$ 3,227,215.00	$ 3,122,160.71	$ (-) 105,054.29
Operating Expenses	627,973.00	782,365.66	154,392.66
Southern Regional Education Board Payments	5,667,400.00	5,538,950.00	(-) 128,450.00
Medical Scholarships	547,500.00	487,500.00	(-) 60,000.00
Regents Opportunity Grants	500,000.00	500,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior Colleges	6,563,467.00	6,397,298.00	(-) 166,169.00
Rental Payments to Georgia Military College	190,000.00	190,000.00	.00
	$ 17,523,555.00	$ 17,218,274.37	$ (-) 305,280.63
Excess of Funds Available over Expenditures		$ 379,638.81	$ 379,638.81

The above comparison indicates that Operating Expenses were overspent in the amount of $154,392.66. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:
STUDENT FINANCE COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Student Finance Commission, as presented on page 16 of unit report, provided for expenditures totaling $20,840,681.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,889,720.00	$ 15,835,222.00	$(-) 54,498.00
Federal Funds	1,041,283.00	.00	(-) 1,041,283.00
Other Revenues Retained	3,909,678.00	2,591,991.94	(-) 1,317,686.06
	$ 20,840,681.00	$ 18,427,213.94	$(-) 2,413,467.06
EXPENDITURES			
Personal Services	$ 2,126,410.00	$ 2,047,737.59	$(-) 78,672.41
Regular Operating Expenses	277,455.00	267,522.98	(-) 9,932.02
Travel	48,400.00	44,013.13	(-) 4,386.87
Publications and Printing	55,000.00	43,184.31	(-) 11,815.69
Equipment Purchases	26,501.00	17,838.43	(-) 8,662.57
Telecommunications	71,220.00	70,817.10	(-) 402.90
Per Diem, Fees and Contracts	87,690.00	75,788.04	(-) 11,901.96
Payment of Interest and Fees	320,000.00	253,000.00	(-) 67,000.00
Guaranteed Educational Loans	3,200,000.00	2,000,000.00	(-) 1,200,000.00
Tuition Equalization Grants	10,695,000.00	10,695,000.00	.00
Student Incentive Grants	3,640,505.00	2,599,222.00	(-) 1,041,283.00
Law Enforcement Personnel Dependents' Grants	37,000.00	35,000.00	(-) 2,000.00
North Georgia College ROTC Grants	137,500.00	135,000.00	(-) 2,500.00
Georgia Military Scholarship Grants	64,000.00	64,000.00	.00
Osteopathic Medical Loans	54,000.00	54,000.00	.00
	$ 20,840,681.00	$ 18,402,123.58	$(-) 2,438,557.42
Excess of Funds Available over Expenditures		$ 25,090.36	$ 25,090.36

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling $5,335,353.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,289,000.00	$ 2,289,000.00	$ .00
Other Revenues Retained	3,046,353.00	2,827,546.40	(-) 218,806.60
	$ 5,335,353.00	$ 5,116,546.40	$(-) 218,806.60
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	74,235.37	74,235.37
	$ 5,335,353.00	$ 5,190,781.77	$(-) 144,571.23
EXPENDITURES			
Personal Services	$ 1,642,478.00	$ 1,558,768.77	$(-) 83,709.23
Regular Operating Expenses	80,192.00	66,792.08	(-) 13,399.92
Travel	24,000.00	22,879.82	(-) 1,120.18
Publications and Printing	53,825.00	52,955.37	(-) 869.63
Equipment Purchases	16,752.00	10,317.49	(-) 6,434.51
Computer Charger	606,551.00	573,738.29	(-) 32,812.71
Real Estate Rentals	111,070.00	111,069.00	(-) 1.00
Telecommunications	53,485.00	50,176.30	(-) 3,308.70
Per Diem, Fees and Contracts	378,000.00	362,340.27	(-) 15,659.73
Postage	80,000.00	79,929.17	(-) 70.83
Cost of Living Increases for Local Retirement System Members	1,015,000.00	987,192.03	(-) 27,807.97
Floor Fund for Local Retirement Systems	1,274,000.00	1,246,318.59	(-) 27,681.41
	$ 5,335,353.00	$ 5,122,477.18	$(-) 212,875.82
Excess of Funds Available over Expenditures		$ 68,304.59	$ 68,304.59

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling $1,967,528.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 425,000.00	$ 425,000.00	$ .00
Other Revenues Retained	1,542,528.00	1,516,992.58	(-) 25,535.42
	$ 1,967,528.00	$ 1,941,992.58	$(-) 25,535.42
EXPENDITURES			
Personal Services	$ 616,551.00	$ 615,968.76	$(-) 582.24
Regular Operating Expenses	19,128.00	12,696.28	(-) 6,431.72
Travel	8,400.00	4,636.12	(-) 3,763.88
Publications and Printing	22,000.00	19,767.43	(-) 2,232.57
Equipment Purchases	9,470.00	8,000.48	(-) 1,469.52
Computer Charges	185,000.00	184,078.93	(-) 921.07
Real Estate Rentals	74,046.00	74,046.00	.00
Telecommunications	11,633.00	11,248.54	(-) 384.46
Per Diem, Fees and Contracts	532,400.00	524,360.54	(-) 8,039.46
Postage	63,900.00	62,189.50	(-) 1,710.50
Cost-of-Living Increases - Other Retirees	425,000.00	425,000.00	.00
	$ 1,967,528.00	$ 1,941,992.58	$(-) 25,535.42
Excess of Funds Available over Expenditures		$ .00	$ .00

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling $1,179,664.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,179,664.00	$ 936,310.00	$(-) 243,354.00
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	6,259.08	6,259.08
	$ 1,179,664.00	$ 942,569.08	$(-) 237,094.92
EXPENDITURES			
Personal Services	$ 862,655.00	$ 709,529.47	$(-) 153,125.53
Regular Operating Expenses	40,200.00	34,357.50	(-) 5,842.50
Travel	8,000.00	5,737.97	(-) 2,262.03
Publications and Printing	1,000.00	.00	(-) 1,000.00
Equipment Purchases	4,000.00	2,406.87	(-) 1,593.13
Computer Charges	17,431.00	10,571.80	(-) 6,859.20
Real Estate Rentals	86,130.00	86,128.00	(-) 2.00
Telecommunications	13,248.00	10,592.86	(-) 2,655.14
Per Diem, Fees and Contracts	147,000.00	64,566.00	(-) 82,434.00
	$ 1,179,664.00	$ 923,890.47	$(-) 255,773.53
Excess of Funds Available over Expenditures		$ 18,678.61	$ 18,678.61

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

GENERAL ASSEMBLY OF GEORGIA

FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was $16,198,297.00 plus other revenues retained of $75.00 and carry-over of reserved fund balance from prior year of $1,489,986.83 making total funds available of $17,688,358.83. The total expenditures of the General Assembly of Georgia were $14,815,776.00 in the fiscal year ended June 30, 1984.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (Issued) of the State of Georgia General Obligation Debt Sinking Fund, "A" Budget, as presented on page 18 of unit report, provided for expenditures totaling $133,446,997.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 133,446,997.00	$ 132,500,567.00	$(-) 946,430.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 133,446,997.00	$ 132,500,567.00	$(-) 946,430.00
Excess of Funds Available over Expenditures		$ .00	$ .00

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (New) of the State of Georgia General Obligation Debt Sinking Fund, "B" Budget, as presented on page 19 of unit report, provided for expenditures totaling $8,553,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 8,553,000.00	$ 8,543,950.00	$(-) 9,050.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 8,553,000.00	$ 8,543,950.00	$(-) 9,050.00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE
"A" GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $2,702,787.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,497,565.00	$ 2,497,565.00	$ .00
Federal Funds	48,100.00	40,999.18	(-) 7,100.82
Other Revenues Retained	157,122.00	147,096.48	(-) 10,025.52
	$ 2,702,787.00	$ 2,685,660.66	$(-) 17,126.34
EXPENDITURES			
Cost of Operations	$ 1,851,836.00	$ 1,851,835.30	$(-) .70
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	268,500.00	248,572.45	(-) 19,927.55
Personal Services	403,689.00	389,274.45	(-) 14,414.55
Regular Operating Expenses	12,500.00	10,697.15	(-) 1,802.85
Travel	10,500.00	10,500.00	.00
Publications and Printing	3,700.00	2,824.86	(-) 875.14
Real Estate Rentals	69,913.00	69,913.00	.00
Telecommunications	11,149.00	10,249.10	(-) 899.90
Per Diem, Fees and Contracts	31,000.00	29,401.36	(-) 1,598.64
	$ 2,702,787.00	$ 2,663,267.67	$(-) 39,519.33
Excess of Funds Available over Expenditures		$ 22,392.99	$ 22,392.99

GOVERNOR, OFFICE OF THE
"A" GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was $2,215,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,215,000.00	$ 2,215,000.00	$ .00
EXPENDITURES			
Transfer to Other State Budget Units	$ 2,215,000.00	$ 2,215,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE
"B" PLANNING AND BUDGET, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $3,830,489.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 3,484,967.00	$ 3,484,967.00	$ .00
Federal Funds	269,041.00	149,110.57	(-) 119,930.43
Other Revenues Retained	76,481.00	88,118.38	11,637.38
	$ 3,830,489.00	$ 3,722,195.95	$(-) 108,293.05
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	111,133.36	111,133.36
	$ 3,830,489.00	$ 3,833,329.31	$ 2,840.31
EXPENDITURES			
Personal Services	$ 3,009,142.00	$ 2,989,467.32	$(-) 19,674.68
Regular Operating Expenses	95,500.00	94,985.82	(-) 514.18
Travel	43,051.00	38,331.57	(-) 4,719.43
Publications and Printing	33,200.00	27,384.97	(-) 5,815.03
Equipment Purchases	4,000.00	4,000.00	.00
Computer Charges	144,780.00	144,779.43	(-) .57
Real Estate Rentals	190,840.00	190,836.00	(-) 4.00
Telecommunications	55,875.00	46,061.92	(-) 9,813.08
Per Diem, Fees and Contracts	254,101.00	243,886.31	(-) 10,214.69
	$ 3,830,489.00	$ 3,779,733.34	$(-) 50,755.66
Excess of Funds Available over Expenditures		$ 53,595.97	$ 53,595.97

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

GOVERNOR, OFFICE OF THE
"C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Units Attached for Administrative Purposes Only of the Office of the Governor, "C" Budget, as presented on page 26 of unit report, provided for expenditures totaling $17,719,799.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,924,005.00	$ 3,924,005.00	$ .00
Federal Funds	12,753,340.00	6,851,751.56	(-) 5,901,588.44
Other Revenues Retained	1,042,454.00	599,280.92	(-) 443,173.08
	$ 17,719,799.00	$ 11,375,037.48	$(-) 6,344,761.52
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,364,135.64	5,364,135.64
	$ 17,719,799.00	$ 16,739,173.12	$(-) 980,625.88
EXPENDITURES			
Personal Services	$ 2,333,105.00	$ 2,149,120.63	$(-) 183,984.37
Regular Operating Expenses	160,021.00	104,758.54	(-) 55,262.46
Travel	59,583.00	50,787.50	(-) 8,795.50
Publications and Printing	104,763.00	54,973.36	(-) 49,789.64
Equipment Purchases	22,000.00	8,647.43	(-) 13,352.57
Computer Charges	28,250.00	25,698.99	(-) 2,551.01
Real Estate Rentals	258,380.00	258,365.96	(-) 14.04
Telecommunications	129,837.00	119,214.65	(-) 10,622.35
Per Diem, Fees and Contracts	12,744,665.00	8,492,595.83	(-) 4,252,069.17
Art Grants - State Funds	1,321,742.00	1,321,742.00	.00
Art Grants - Federal Funds	488,453.00	392,440.34	(-) 96,012.66
Art Grants - Donations	41,000.00	27,153.53	(-) 13,846.47
Art Grants - Governor's Emergency Fund	28,000.00	28,000.00	.00
	$ 17,719,799.00	$ 13,033,498.76	$(-) 4,686,300.24
Excess of Funds Available over Expenditures		$ 3,705,674.36	$ 3,705,674.36

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GRANTS, STATE AID: TO COUNTIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling $11,267,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,267,013.00	$ 11,267,013.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 1,950,000.00	$ 1,950,000.00	$ .00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	$ 11,267,013.00	$ 11,267,013.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GRANTS, STATE AID: TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling $12,467,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 12,467,000.00	$ 12,467,000.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 3,150,000.00	$ 3,150,000.00	$ .00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	$ 12,467,000.00	$ 12,467,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling $719,444,968.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 253,068,539.00	$ 252,130,951.00	$ (-) 937,588.00
Federal Funds	425,301,349.00	408,855,362.78	(-) 16,445,986.22
Other Revenues Retained	38,265,945.00	33,809,559.06	(-) 4,456,385.94
	$ 716,635,833.00	$ 694,795,872.84	$ (-) 21,839,960.16
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	2,809,135.00	4,867,685.82	2,058,550.82
	$ 719,444,968.00	$ 699,663,558.66	$ (-) 19,781,409.34
EXPENDITURES			
Personal Services	$ 105,728,054.00	$ 104,072,599.50	$ (-) 1,655,454.50
Regular Operating Expenses	78,237,319.00	73,895,155.99	(-) 4,342,163.01
Travel	3,034,549.00	2,805,952.60	(-) 228,596.40
Motor Vehicle Equipment Purchases	176,005.00	96,594.67	(-) 79,410.33
Publications and Printing	1,656,685.00	1,249,717.54	(-) 406,967.46
Equipment Purchases	919,861.00	759,115.12	(-) 160,745.88
Computer Charges	14,361,632.00	13,976,899.70	(-) 384,732.30
Real Estate Rentals	5,520,516.00	5,435,554.87	(-) 84,961.13
Telecommunications	3,397,028.00	2,977,154.84	(-) 419,873.16
Per Diem, Fees and Contracts	88,395,034.00	84,091,033.85	(-) 4,304,000.15
Capital Outlay	1,351,956.00	1,213,878.43	(-) 138,077.57
Utilities	1,056,850.00	1,026,114.38	(-) 30,735.62
Postage	1,863,874.00	1,781,727.46	(-) 82,146.54
Grants for Regional Prenatal and Postnatal Care Programs	3,879,000.00	3,879,000.00	.00
Crippled Children Benefits	5,006,016.00	4,521,819.43	(-) 484,196.57
Crippled Children Clinics	554,572.00	473,194.97	(-) 81,377.03
Kidney Disease Benefits	794,871.00	491,556.52	(-) 303,314.48
Cancer Control Benefits	2,722,064.00	2,510,112.32	(-) 211,951.68
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	5,215,065.00	3,615,245.19	(-) 1,599,819.81
Family Planning Benefits	301,530.00	296,416.97	(-) 5,113.03
Benefits for Midwifery Program	246,948.00	171,068.17	(-) 75,879.83
Grant-In-Aid to Counties	39,146,825.00	38,607,691.02	(-) 539,133.98
Work Incentive Benefits	513,980.00	438,313.59	(-) 75,666.41
Grants to Fulton County for 24-hour Emergency Social Services	182,400.00	182,400.00	.00
Benefits for Child Care	16,416,043.00	16,294,795.99	(-) 121,247.01
Homemaker Meals	94,437.00	73,974.46	(-) 20,462.54
Chatham County Homemaker Project	448,213.00	442,237.68	(-) 5,975.32
Douglas County Homemaker Project	114,394.00	106,330.22	(-) 8,063.78
Fulton County Homemaker Project	296,782.00	296,781.61	(-) .39
Grants for Nephrology Centers	220,500.00	220,500.00	.00
Case Services	17,730,398.00	16,005,412.86	(-) 1,724,985.14
E. S. R. P. Case Services	75,000.00	37,845.29	(-) 37,154.71
SSI-Supplement Benefits	36,200.00	.00	(-) 36,200.00
AFDC Benefits	201,825,716.00	196,432,189.56	(-) 5,393,526.44
Local Services Benefits Payments Grants	62,765,338.00	62,941,774.80	176,436.80
Grants to Counties for Social Services	46,507,313.00	46,492,633.57	(-) 14,679.43
Contract with Vocational Rehabilitation Community Facilities	3,830,000.00	3,829,999.92	(-) .08
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Contract with the Affirmative Industries	108,000.00	108,000.00	.00
Contract with Emory University for Arthritis Research	205,000.00	205,000.00	.00
Grant for Epilepsy Program	65,000.00	65,000.00	.00
Grants to Grady Hospital for Cystic Fibrosis Program	40,000.00	40,000.00	.00
Contract for Scoliosis Screening	115,000.00	115,000.00	.00
Menninger Group Homes	366,000.00	366,000.00	.00
Contract - Georgia Advocacy Office, Incorporated	215,000.00	215,000.00	.00
Grant for Teenage Pregnancy Prevention Program	250,000.00	249,329.76	(-) 670.24

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Contract - Cancer Research at Emory	$ 113,000.00	$ 113,000.00	$ .00
Contract - Macon-Bibb County Hospital Authority	3,000,000.00	3,000,000.00	.00
Cerebral Palsy Contract	140,000.00	140,000.00	.00
Grants to Counties for Metabolic Disorders Screening and Testing	45,000.00	44,936.10	(-) 63.90
Contract with Auditory Educational Clinic	60,000.00	60,000.00	.00
	$ 719,444,968.00	$ 696,564,058.95	$(-) 22,880,909.05
Excess of Funds Available over Expenditures		$ 3,099,499.71	$ 3,099,499.71

The above comparison indicates that Local Services Benefits Payments Grants were overspent in the amount of $176,436.80. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

HUMAN RESOURCES, DEPARTMENT OF
"B" HEALTH PLANNING AND DEVELOPMENT, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling $936,975.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 452,232.00	$ 452,232.00	$ .00
Federal Funds	434,743.00	402,898.41	(-) 31,844.59
Other Revenues Retained	50,000.00	46,581.36	(-) 3,418.64
	$ 936,975.00	$ 901,711.77	$(-) 35,263.23
EXPENDITURES			
Personal Services	$ 623,697.00	$ 623,269.31	$(-) 427.69
Regular Operating Expenses	47,202.00	40,074.37	(-) 7,127.63
Travel	4,599.00	4,577.41	(-) 21.59
Publications and Printing	2,100.00	1,626.89	(-) 473.11
Equipment Purchases	838.00	.00	(-) 838.00
Computer Charges	22,000.00	21,314.48	(-) 685.52
Real Estate Rentals	80,200.00	77,959.49	(-) 2,240.51
Telecommunications	24,800.00	21,442.00	(-) 3,358.00
Per Diem, Fees and Contracts	119,939.00	100,322.60	(-) 19,616.40
Postage	11,600.00	11,125.02	(-) 474.98
	$ 936,975.00	$ 901,711.57	$(-) 35,263.43
Excess of Funds Available over Expenditures		$ .20	$ .20

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling $439,015,650.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 289,483,995.00	$ 289,353,676.00	$(-) 130,319.00
Federal Funds	43,416,172.00	45,142,608.22	1,726,436.22
Other Revenues Retained	106,020,983.00	96,702,088.24	(-) 9,318,894.76
	$ 438,921,150.00	$ 431,198,372.46	$(-) 7,722,777.54
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	94,500.00	4,598,980.68	4,504,480.68
	$ 439,015,650.00	$ 435,797,353.14	$(-) 3,218,296.86
EXPENDITURES			
Personal Services	$ 235,386,852.00	$ 233,932,324.72	$(-) 1,454,527.28
Regular Operating Expenses	31,027,905.00	30,269,227.55	(-) 758,677.45
Travel	591,785.00	549,023.07	(-) 42,761.93
Motor Vehicle Equipment Purchases	496,272.00	481,672.82	(-) 14,599.18
Publications and Printing	90,890.00	79,358.76	(-) 11,531.24
Equipment Purchases	1,760,380.00	1,744,438.36	(-) 15,941.64
Computer Charges	2,099,756.00	2,030,303.65	(-) 69,452.35
Real Estate Rentals	354,575.00	348,573.65	(-) 6,001.35
Telecommunications	2,329,591.00	2,201,171.20	(-) 128,419.80
Per Diem, Fees and Contracts	3,027,699.00	2,954,154.33	(-) 73,544.67
Capital Outlay	1,437,575.00	1,430,092.44	(-) 7,482.56
Authority Lease Rentals	742,440.00	742,440.00	.00
Utilities	15,582,375.00	14,504,674.88	(-) 1,077,700.12
Postage	200,210.00	199,512.73	(-) 697.27
Grants to County-Owned Detention Centers	1,960,874.00	1,960,874.00	.00
Drug Abuse Contracts	923,451.00	923,451.00	.00
Day Care Centers for the Mentally Retarded	51,442,085.00	51,216,833.35	(-) 225,251.65
MR Day Care Center Motor Vehicle Purchases	1,560,048.00	1,612,850.38	52,802.38
Supportive Living Staff	1,365,862.00	1,336,947.05	(-) 28,914.95
Supportive Living Benefits	5,129,865.00	4,962,488.00	(-) 167,377.00
Georgia State Foster Grandparent/Senior Companion Program	530,212.00	530,212.00	.00
Community Mental Health Center Services	62,775,400.00	60,479,705.53	(-) 2,295,694.47
Project Rescue	287,700.00	287,700.00	.00
Project ARC	182,199.00	182,199.00	.00
Project Friendship	247,500.00	241,932.65	(-) 5,567.35
Group Homes for Autistic Children	265,637.00	266,534.06	897.06
Uniform Alcoholism Projects	2,613,771.00	2,539,786.24	(-) 73,984.76
Child Care Benefits	16,000.00	14,679.75	(-) 1,320.25
Community Mental Retardation Staff	3,119,895.00	3,053,849.30	(-) 66,045.70
Community Mental Retardation Residential Services	11,466,846.00	11,218,571.90	(-) 248,274.10
	$ 439,015,650.00	$ 432,295,582.37	$(-) 6,720,067.63
Excess of Funds Available over Expenditures		$ 3,501,770.77	$ 3,501,770.77

The above comparison indicates that the MR Day Care Center Motor Vehicle Purchases were overspent in the amount of $52,802.38 and the Group Homes for Autistic Children were overspent in the amount of $897.06. These overexpenditures are in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 20 of unit report, provided for expenditures totaling $11,075,586.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,628,196.00	$ 8,465,342.00	$(-) 162,854.00
Other Revenues Retained	2,447,390.00	2,453,093.53	5,703.53
	$ 11,075,586.00	$ 10,918,435.53	$(-) 157,150.47
EXPENDITURES			
Personal Services	$ 4,202,099.00	$ 4,050,884.81	$(-) 151,214.19
Regular Operating Expenses	745,858.00	707,299.99	(-) 38,558.01
Travel	271,800.00	269,717.70	(-) 2,082.30
Motor Vehicle Equipment Purchases	12,000.00	11,989.00	(-) 11.00
Publications and Printing	294,456.00	288,994.93	(-) 5,461.07
Equipment Purchases	16,275.00	16,275.00	.00
Computer Charges	72,446.00	71,877.81	(-) 568.19
Real Estate Rentals	288,469.00	271,319.26	(-) 17,149.74
Telecommunications	158,760.00	145,745.43	(-) 13,014.57
Per Diem, Fees and Contracts	216,020.00	199,035.67	(-) 16,984.33
Postage	145,000.00	143,954.66	(-) 1,045.34
Local Welcome Center Contracts	110,000.00	110,000.00	.00
Advertising	574,457.00	574,400.60	(-) 56.40
Georgia Ports Authority - Authority Lease Rentals	2,735,000.00	2,735,000.00	.00
Georgia Ports Authority - General Obligation Bond Payments	637,946.00	637,946.00	.00
Historic Chattahoochee Commission Contract	40,000.00	40,000.00	.00
Atlanta Council for International Visitors	25,000.00	25,000.00	.00
Waterway Development in Georgia	25,000.00	25,000.00	.00
Georgia Music Week Promotion	20,000.00	20,000.00	.00
Georgia World Congress Center - Operating Expenses	485,000.00	485,000.00	.00
	$ 11,075,586.00	$ 10,829,440.86	$(-) 246,145.14
Excess of Funds Available over Expenditures		$ 88,994.67	$ 88,994.67

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented on page 16 of unit report, provided for expenditures totaling $19,893,876.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,112,870.00	$ 18,086,488.00	$(-) 26,382.00
Federal Funds	244,619.00	79,710.29	(-) 164,908.71
Other Revenues Retained	1,536,387.00	1,579,971.80	43,584.80
	$ 19,893,876.00	$ 19,746,170.09	$(-) 147,705.91
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,542.50	1,542.50
	$ 19,893,876.00	$ 19,747,712.59	$(-) 146,163.41
EXPENDITURES			
Personal Services	$ 12,955,532.00	$ 12,906,905.98	$(-) 48,626.02
Regular Operating Expenses	1,805,816.00	1,709,376.54	(-) 96,439.46
Travel	424,185.00	392,050.81	(-) 32,134.19
Motor Vehicle Equipment Purchases	721,589.00	721,524.62	(-) 64.38
Publications and Printing	83,663.00	75,680.48	(-) 7,982.52
Equipment Purchases	532,511.00	528,714.33	(-) 3,796.67
Computer Charges	1,799,885.00	1,746,478.64	(-) 53,406.36
Real Estate Rentals	175,469.00	175,167.26	(-) 301.74
Telecommunications	825,740.00	800,250.49	(-) 25,489.51
Per Diem, Fees and Contracts	40,666.00	22,229.52	(-) 18,436.48
Capital Outlay	149,500.00	149,500.00	.00
Postage	55,020.00	53,663.95	(-) 1,356.05
Evidence Purchased	324,300.00	286,231.30	(-) 38,068.70
	$ 19,893,876.00	$ 19,567,773.92	$(-) 326,102.08
Excess of Funds Available over Expenditures		$ 179,938.67	$ 179,938.67

JUDICIAL SYSTEM:
SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented on page 16 of unit report, provided for expenditures totaling $2,979,276.05. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,793,268.00	$ 2,793,268.00	$ .00
Other Revenues Retained	186,008.05	186,008.05	.00
	$ 2,979,275.05	$ 2,979,276.05	$ .00
EXPENDITURES			
Cost of Operations	$ 2,979,276.05	$ 2,947,307.06	$(-) 31,968.99
Excess of Funds Available over Expenditures		$ 31,968.99	$ 31,968.99

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling $3,151,323.30. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,104,662.00	$ 3,104,662.00	$ .00
Other Revenues Retained	46,661.30	46,661.30	.00
	$ 3,151,323.30	$ 3,151,323.30	$ .00
EXPENDITURES			
Cost of Operations	$ 3,151,323.30	$ 3,149,273.30	$(-) 2,050.00
Excess of Funds Available over Expenditures		$ 2,050.00	$ 2,050.00

JUDICIAL SYSTEM:
SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 16 of unit report, provided for expenditures totaling $22,494,142.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,494,142.00	$ 22,494,142.00	$ .00
Federal Funds	.00	89,312.53	89,312.53
Other Revenues Retained	.00	573,943.68	573,943.68
	$ 22,494,142.00	$ 23,157,398.21	$ 663,256.21
EXPENDITURES			
Cost of Operations	$ 22,494,142.00	$ 22,303,091.34	$(-) 191,050.66
Excess of Funds Available over Expenditures		$ 854,306.87	$ 854,306.87

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
ADMINISTRATIVE OFFICE OF THE COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Administrative Office of the Courts, as presented on page 14 of unit report, provided for expenditures totaling $728,948.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 723,842.00	$ 723,842.00	$ .00
Other Revenues Retained	5,106.00	4,928.56	(-) 177.44
	$ 728,948.00	$ 728,770.56	$(-) 177.44
EXPENDITURES			
Administrative Office of the Courts	$ 430,023.00	$ 429,845.17	$(-) 177.83
Case Counting	68,925.00	68,924.99	(-) .01
Institute of Continuing Judicial Education	230,000.00	226,382.63	(-) 3,617.37
	$ 728,948.00	$ 725,152.79	$(-) 3,795.21
Excess of Funds Available over Expenditures		$ 3,617.77	$ 3,617.77

JUDICIAL SYSTEM:
APPELLATE COURT REPORTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Appellate Court Reports, as presented on page 12 of unit report, provided for expenditures totaling $193,100.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 193,100.00	$ 193,100.00	$ .00
EXPENDITURES			
Cost of Operations	$ 193,100.00	$ 157,391.72	$(-) 35,708.28
Excess of Funds Available over Expenditures		$ 35,708.28	$ 35,708.28

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Court Reporting of the Judicial Council, as presented on page 14 of unit report, provided for expenditures totaling $45,712.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 16,870.00	$ 16,870.00	$ .00
Other Revenues Retained	28,842.00	18,765.68	(-) 10,076.32
	$ 45,712.00	$ 35,635.68	$(-) 10,076.32
EXPENDITURES			
Cost of Operations	$ 45,712.00	$ 35,635.68	$(-) 10,076.32
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM:
JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Judicial Administrative Districts, as presented on page 14 of unit report, provided for expenditures totaling $565,342.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 523,028.00	$ 523,028.00	$ .00
Other Revenues Retained	42,314.00	42,313.20	(-) .80
	$ 565,342.00	$ 565,341.20	$(-) .80
EXPENDITURES			
Cost of Operations	$ 565,342.00	$ 565,294.81	$(-) 47.19
Excess of Funds Available over Expenditures		$ 46.39	$ 46.39

JUDICIAL SYSTEM:
JUDICIAL QUALIFICATIONS COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented on page 12 of unit report, provided for expenditures totaling $50,471.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 50,471.00	$ 50,471.00	$ .00
EXPENDITURES			
Cost of Operations	$ 50,471.00	$ 41,780.18	$(-) 8,690.82
Excess of Funds Available over Expenditures		$ 8,690.82	$ 8,690.82

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented on page 14 of unit report, provided for expenditures totaling $409,662.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 111,695.00	$ 111,695.00	$ .00
Federal Funds	297,967.00	293,125.89	(-) 4,841.11
	$ 409,662.00	$ 404,820.89	$ (-) 4,841.11
EXPENDITURES			
Cost of Operations	$ 409,662.00	$ 404,820.89	$ (-) 4,841.11
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM:
MAGISTRATE COURTS TRAINING COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Magistrate Courts Training Council, as presented on page 12 of unit report, provided for expenditures totaling $54,193.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,060.00	$ 15,060.00	$ .00
Other Revenues Retained	39,133.00	33,429.05	(-) 5,703.95
	$ 54,193.00	$ 48,489.05	$ (-) 5,703.95
EXPENDITURES			
Cost of Operations	$ 54,193.00	$ 48,489.05	$ (-) 5,703.95
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

LABOR, DEPARTMENT OF
"A" INSPECTION DIVISION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Inspection Division of the Department of Labor, "A" Budget, as presented in unit report, provided for expenditures totaling $781,510.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 781,510.00	$ 781,510.00	$ .00
EXPENDITURES			
Personal Services	$ 649,229.00	$ 630,558.04	$(-) 18,670.96
Regular Operating Expenses	13,259.00	12,512.84	(-) 746.16
Travel	81,751.00	74,391.95	(-) 7,359.05
Publications and Printing	17,450.00	17,220.13	(-) 229.87
Equipment Purchases	5,550.00	5,540.97	(-) 9.03
Real Estate Rentals	7,971.00	7,970.40	(-) .60
Telecommunications	6,100.00	5,360.04	(-) 739.96
Per Diem, Fees and Contracts	200.00	.00	(-) 200.00
	$ 781,510.00	$ 753,554.37	$(-) 27,955.63
Excess of Funds Available over Expenditures		$ 27,955.63	$ 27,955.63

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

LABOR, DEPARTMENT OF
"B" BASIC EMPLOYMENT, FOOD STAMPS, WORK INCENTIVE, CORRECTIONAL SERVICES, COMPREHENSIVE EMPLOYMENT AND TRAINING AND JOB TRAINING PARTNERSHIP

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Basic Emplovment, Food Stamps, Work Incentive, Correctional Services, Comprehensive Employment and Training and Job Training Partnership of the Department of Labor, "B" Budget, as presented in unit report, provided for expenditures totaling $110,313,242.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,419,641.00	$ 3,412,470.00	$(-) 7,171.00
Federal Funds	106,893,601.00	68,727,022.95	(-) 38,166,578.05
Other Revenues Retained	.00	2,449,309.80	2,449,309.80
	$ 110,313,242.00	$ 74,588,802.75	$(-) 35,724,439.25
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	222,824.18	222,824.18
	$ 110,313,242.00	$ 74,811,626.93	$(-) 35,501,615.07
EXPENDITURES			
Personal Services	$ 55,553,903.00	$ 47,963,661.25	$(-) 7,590,241.75
Regular Operating Expenses	5,461,506.00	5,200,771.69	(-) 260,734.31
Travel	938,245.00	724,752.95	(-) 213,492.05
Motor Vehicle Equipment Purchases	12,000.00	10,510.88	(-) 1,489.12
Publications and Printing	19,700.00	2,368.36	(-) 17,331.64
Equipment Purchases	1,285,874.00	965,788.82	(-) 320,085.18
Computer Charges	25,750.00	10,296.42	(-) 15,453.58
Real Estate Rentals	2,438,846.00	2,098,496.33	(-) 340,349.67
Telecommunications	1,550,325.00	1,090,059.97	(-) 460,265.03
Per Diem, Fees and Contracts	2,002,811.00	2,066,658.67	63,847.67
Capital Outlay	165,000.00	165,000.00	.00
Per Diem, Fees and Contracts (CETA)	62,000.00	73,801.01	11,801.01
W. I. N. Grants	290,782.00	272,788.88	(-) 17,993.12
CETA Direct Benefits	37,469,000.00	10,917,394.38	(-) 26,551,605.62
Per Diem, Fees and Contracts (JTPA)	3,037,500.00	2,920,283.32	(-) 117,216.68
	$ 110,313,242.00	$ 74,482,632.93	$(-) 35,830,609.07
Excess of Funds Available over Expenditures		$ 328,994.00	$ 328,994.00

The above comparison indicates that Per Diem, Fees and Contracts were overspent in the amount of $63,847.67 and Per Diem, Fees and Contracts (CETA) were overspent in the amount of $11,801.01. These overexpenditures are in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LAW, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling $5,571,711.69. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 5,105,700.00	$ 5,105,700.00	$ .00
Other Revenues Retained	466,011.69	466,011.69	.00
	$ 5,571,711.69	$ 5,571,711.69	$ .00
EXPENDITURES			
Personal Services	$ 4,045,643.00	$ 4,040,109.18	$(-) 5,533.82
Regular Operating Expenses	572,858.69	572,688.78	(-) 169.91
Travel	106,227.00	106,188.99	(-) 38.01
Publications and Printing	33,500.00	32,117.32	(-) 1,382.68
Equipment Purchases	31,129.00	30,349.63	(-) 779.37
Computer Charges	80,400.00	79,734.00	(-) 666.00
Real Estate Rentals	314,606.00	314,606.00	.00
Telecommunications	88,930.00	87,750.96	(-) 1,179.04
Per Diem, Fees and Contracts	232,418.00	232,417.07	(-) .93
Books for State Library	66,000.00	65,993.26	(-) 6.74
	$ 5,571,711.69	$ 5,561,955.19	$(-) 9,756.50
Excess of Funds Available over Expenditures		$ 9,756.50	$ 9,756.50

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented in unit report, provided for expenditures totaling $785,055,575.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 218,839,832.00	$ 214,839,832.00	$(-) 4,000,000.00
Federal Funds	519,182,379.00	436,253,193.76	(-) 82,929,185.24
Other Revenues Retained	19,190,985.00	17,770,037.29	(-) 1,420,947.71
	$ 757,213,196.00	$ 668,863,063.05	$(-) 88,350,132.95
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	27,842,379.00	32,651,393.12	4,809,014.12
	$ 785,055,575.00	$ 701,514,456.17	$(-) 83,541,118.83
EXPENDITURES			
Personal Services	$ 6,472,138.00	$ 6,341,715.81	$(-) 130,422.19
Regular Operating Expenses	362,290.00	366,939.26	4,649.26
Travel	91,773.00	72,306.31	(-) 19,466.69
Motor Vehicle Equipment Purchases	10,337.00	10,336.82	(-) .18
Publications and Printing	210,360.00	182,921.57	(-) 27,438.43
Equipment Purchases	13,000.00	11,923.47	(-) 1,076.53
Computer Charges	7,857,745.00	7,838,371.72	(-) 19,373.28
Real Estate Rentals	1,036,011.00	1,034,276.86	(-) 1,734.14
Telecommunications	235,595.00	205,966.10	(-) 29,628.90
Per Diem, Fees and Contracts	9,549,620.00	9,508,122.88	(-) 41,497.12
Postage	1,007,120.00	904,496.53	(-) 102,623.47
Medicaid Benefits	662,293,952.00	564,773,216.28	(-) 97,520,735.72
Payments to Counties for Mental Health	10,845,445.00	8,366,438.54	(-) 2,479,006.46
Audits Contracts	626,008.00	575,070.10	(-) 50,937.90
Medicaid Benefits Reserve (1982)	1,460,679.00	(-) 2,269,113.54	(-) 3,729,792.54
Medicaid Benefits Reserve (1983)	80,696,945.00	52,875,605.98	(-) 27,821,339.02
Payments to Counties for Mental Health (1982)	10,000.00	(-) 9,893.96	(-) 19,893.96
Payments to Counties for Mental Health (1983)	2,276,557.00	1,183,549.24	(-) 1,093,007.76
	$ 785,055,575.00	$ 651,972,249.97	$(-)133,083,325.03
Excess of Funds Available over Expenditures		$ 49,542,206.20	$ 49,542,206.20

The above comparison indicates that Regular Operating Expenses were overspent in the amount of $4,649.26. This over-expenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF "A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Offender Rehabilitation, "A" Budget, as presented on page 26 of unit report, provided for expenditures totaling $22,578,184.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,119,299.00	$ 22,019,299.00	$ (-) 100,000.00
Other Revenues Retained	458,885.00	457,007.60	(-) 1,877.40
	$ 22,578,184.00	$ 22,476,306.60	$ (-) 101,877.40
EXPENDITURES			
Personal Services	$ 8,572,493.00	$ 8,552,350.08	$ (-) 20,142.92
Regular Operating Expenses	714,296.00	678,958.46	(-) 35,337.54
Travel	253,830.00	240,143.30	(-) 13,686.70
Motor Vehicle Equipment Purchases	69,900.00	69,853.08	(-) 46.92
Publications and Printing	63,000.00	59,339.10	(-) 3,660.90
Equipment Purchases	36,200.00	34,431.67	(-) 1,768.33
Computer Charges	860,756.00	844,413.56	(-) 16,342.44
Real Estate Rentals	987,193.00	987,192.00	(-) 1.00
Telecommunications	306,600.00	297,316.45	(-) 9,283.55
Per Diem, Fees and Contracts	980,591.00	960,926.69	(-) 19,664.31
Utilities	49,000.00	45,854.19	(-) 3,145.81
County Subsidy	6,634,825.00	6,636,757.50	1,932.50
County Subsidy for Jails	517,500.00	378,622.50	(-) 138,877.50
Court Costs	524,000.00	501,573.25	(-) 22,426.75
Central Repair Fund	858,000.00	854,454.54	(-) 3,545.46
Grants for County Workshop Construction	752,400.00	752,373.00	(-) 27.00
Grants for Local Jails	397,600.00	391,789.51	(-) 5,810.49
	$ 22,578,184.00	$ 22,286,348.88	$ (-) 291,835.12
Excess of Funds Available over Expenditures		$ 189,957.72	$ 189,957.72

The above comparison indicates that County Subsidy was overspent in the amount of $1,932.50. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Correctional Institutions, Transitional Centers, and Support of the Department of Offender Rehabilitation, "B" Budget, as presented on page 27 of unit report, provided for expenditures totaling $126,135,613.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 122,397,447.00	$ 122,247,447.00	$(-) 150,000.00
Federal Funds	985,364.00	644,395.25	(-) 340,968.75
Other Revenues Retained	2,752,802.00	2,661,351.18	(-) 91,450.82
	$ 126,135,613.00	$ 125,553,193.43	$(-) 582,419.57
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	85,665.92	85,665.92
	$ 126,135,613.00	$ 125,638,859.35	$(-) 496,753.65
EXPENDITURES			
Personal Services	$ 83,404,608.00	$ 83,216,114.49	$(-) 188,493.51
Regular Operating Expenses	17,584,530.00	17,010,408.74	(-) 574,121.26
Travel	102,850.00	60,036.04	(-) 42,813.96
Motor Vehicle Equipment Purchases	485,145.00	480,047.86	(-) 5,097.14
Publications and Printing	86,900.00	79,071.43	(-) 7,828.57
Equipment Purchases	1,180,323.00	1,159,949.42	(-) 20,373.58
Computer Charges	27,205.00	19,205.00	(-) 8,000.00
Real Estate Rentals	230,770.00	228,562.54	(-) 2,207.46
Telecommunications	878,506.00	824,869.38	(-) 53,636.62
Per Diem, Fees and Contracts	302,677.00	239,758.69	(-) 62,918.31
Capital Outlay	750,000.00	742,992.21	(-) 7,007.79
Authority Lease Rentals	440,000.00	440,000.00	.00
Utilities	6,153,935.00	6,131,180.85	(-) 22,754.15
Payments to Central State Hospital for Meals	2,205,880.00	2,197,216.70	(-) 8,663.30
Payments to Central State Hospital for Utilities	1,113,500.00	1,124,489.58	10,989.58
Inmate Release Funds	981,304.00	923,865.18	(-) 57,438.82
Health Service Purchases	10,167,000.00	10,021,721.44	(-) 145,278.56
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification	40,480.00	40,477.20	(-) 2.80
	$ 126,135,613.00	$ 124,939,966.75	$(-) 1,195,646.25
Excess of Funds Available over Expenditures		$ 698,892.60	$ 698,892.60

The above comparison indicates that Payments to Central State Hospital for Utilities were overspent in the amount of $10,989.58. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"E" PROBATION FIELD OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Probation Field Operations of the Department of Offender Rehabilitation, "C" Budget, as presented on page 28 of unit report, provided for expenditures totaling $22,034,523.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 19,492,878.00	$ 19,492,878.00	$ .00
Other Revenues Retained	2,541,645.00	2,359,634.14	(-) 182,010.86
	$ 22,034,523.00	$ 21,852,512.14	$(-) 182,010.86
EXPENDITURES			
Personal Services	$ 18,715,245.00	$ 18,672,695.59	$(-) 42,549.41
Regular Operating Expenses	746,447.00	707,847.54	(-) 38,599.46
Travel	373,350.00	289,231.49	(-) 84,118.51
Motor Vehicle Equipment Purchases	17,900.00	17,848.75	(-) 51.25
Publications and Printing	50,120.00	49,646.72	(-) 473.28
Equipment Purchases	147,226.00	140,976.72	(-) 6,249.28
Real Estate Rentals	584,945.00	555,821.47	(-) 29,123.53
Telecommunications	276,040.00	255,591.15	(-) 20,448.85
Per Diem, Fees and Contracts	16,800.00	15,150.73	(-) 1,649.27
Capital Outlay	100,000.00	100,000.00	.00
Utilities	246,350.00	232,180.13	(-) 14,169.87
Grants for Independent Probation Systems	760,100.00	760,100.00	.00
	$ 22,034,523.00	$ 21,797,090.29	$(-) 237,432.71
Excess of Funds Available over Expenditures		$ 55,421.85	$ 55,421.85

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PARDONS AND PAROLES, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles, as presented on page 14 of unit report, provided for expenditures totaling $9,487,932.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,486,332.00	$ 9,386,332.00	$ (-) 100,000.00
Other Revenues Retained	1,600.00	1,599.56	(-) .44
	$ 9,487,932.00	$ 9,387,931.56	$ (-) 100,000.44
EXPENDITURES			
Personal Services	$ 7,600,900.00	$ 7,468,281.91	$ (-) 132,618.09
Regular Operating Expenses	295,848.00	295,716.92	(-) 131.08
Travel	330,650.00	324,804.82	(-) 5,845.18
Motor Vehicle Equipment Purchases	53,265.00	53,038.98	(-) 226.02
Publications and Printing	32,724.00	32,276.58	(-) 447.42
Equipment Purchases	219,542.00	219,361.95	(-) 180.05
Computer Charges	35,000.00	34,336.61	(-) 663.39
Real Estate Rentals	574,473.00	571,825.21	(-) 2,647.79
Telecommunications	228,730.00	231,437.79	2,707.79
Per Diem, Fees and Contracts	19,800.00	18,329.79	(-) 1,470.21
County Jail Subsidy	97,000.00	97,000.00	.00
	$ 9,487,932.00	$ 9,346,410.56	$ (-) 141,521.44
Excess of Funds Available over Expenditures		$ 41,521.00	$ 41,521.00

The above comparison indicates that Telecommunications were overspent in the amount of $2,707.79. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board - Merit System of Personnel Administration, as presented on page 20 of unit report, provided for expenditures totaling $187,899,044.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 187,899,044.00	$ 176,452,688.23	$(-) 11,446,355.77
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	49,977,031.44	49,977,031.44
	$ 187,899,044.00	$ 226,429,719.67	$ 38,530,675.67
EXPENDITURES			
Personal Services	$ 3,923,072.00	$ 3,823,547.40	$(-) 99,524.60
Regular Operating Expenses	109,287.00	108,482.99	(-) 804.01
Travel	55,548.00	49,294.01	(-) 6,253.99
Publications and Printing	147 150.00	114,007.54	(-) 33,142.46
Equipment Purchases	33,585.00	32,557.26	(-) 1,027.74
Computer Charges	1,315,726.00	1,195,845.66	(-) 119,880.34
Real Estate Rentals	573,145.00	573,144.00	(-) 1.00
Telecommunications	106,478.00	95,458.35	(-) 11,019.65
Per Diem, Fees and Contracts	15,028,193.00	14,748,756.23	(-) 279,436.77
Postage	135,860.00	135,860.00	.00
Health Insurance Claim Payments	166,471,000.00	121,754,246.88	(-) 44,716,753.12
	$ 187,899,044.00	$ 142,631,200.32	$(-) 45,267,843.68
Excess of Funds Available over Expenditures		$ 83,798,519.35	$ 83,798,519.35

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented on page 26 of unit report, provided for expenditures totaling $57,692,657.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 54,587,913.00	$ 54,487,913.00	$(-) 100,000.00
Federal Funds	891,665.00	648,970.22	(-) 242,694.78
Other Revenues Retained	2,213,079.00	2,154,830.53	(-) 58,248.47
	$ 57,692,657.00	$ 57,291,713.75	$(-) 400,943.25
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	58,178.69	58,178.69
	$ 57,692,657.00	$ 57,349,892.44	$(-) 342,764.56
EXPENDITURES			
Personal Services	$ 38,592,905.00	$ 38,322,179.34	$(-) 270,725.66
Regular Operating Expenses	7,009,535.00	6,906,419.81	(-) 103,115.19
Travel	282,835.00	188,085.08	(-) 94,749.92
Motor Vehicle Equipment Purchases	2,974,424.00	2,973,582.02	(-) 841.98
Publications and Printing	547,718.00	480,086.73	(-) 67,631.27
Equipment Purchases	782,608.00	773,439.32	(-) 9,168.68
Computer Charges	2,912,748.00	2,719,483.52	(-) 193,264.48
Real Estate Rentals	110,592.00	105,730.79	(-) 4,861.21
Telecommunications	643,643.00	615,673.40	(-) 27,969.60
Per Diem, Fees and Contracts	582,797.00	470,305.27	(-) 112,491.73
Capital Outlay	145,000.00	145,000.00	.00
Postage	565,061.00	490,867.94	(-) 74,193.06
Conviction Reports	200,000.00	197,251.50	(-) 2,748.50
Peace Officers Training Grant	1,628,791.00	1,552,794.09	(-) 75,996.91
Driver License Processing	714,000.00	606,364.71	(-) 107,635.29
	$ 57,692,657.00	$ 56,547,263.52	$(-) 1,145,393.48
Excess of Funds Available over Expenditures		$ 802,628.92	$ 802,628.92

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SERVICE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented on page 16 of unit report, provided for expenditures totaling $4,622,648.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,432,078.00	$ 4,424,747.00	$(-) 7,331.00
Federal Funds	76,570.00	194,542.22	117,972.22
Other Revenues Retained	114,000.00	.00	(-) 114,000.00
	$ 4,622,648.00	$ 4,619,289.22	$(-) 3,358.78
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	32,670.04	32,670.04
	$ 4,622,648.00	$ 4,651,959.26	$ 29,311.26
EXPENDITURES			
Personal Services	$ 3,295,269.00	$ 3,272,333.71	$(-) 22,935.29
Regular Operating Expenses	262,163.00	256,255.25	(-) 5,907.75
Travel	96,138.00	87,171.71	(-) 8,966.29
Motor Vehicle Equipment Purchases	70,550.00	70,535.44	(-) 14.56
Publications and Printing	7,300.00	7,137.71	(-) 162.29
Equipment Purchases	11,260.00	11,256.42	(-) 3.58
Computer Charges	81,588.00	81,401.31	(-) 186.69
Real Estate Rentals	212,355.00	212,335.23	(-) 19.77
Telecommunications	88,480.00	86,765.97	(-) 1,714.03
Per Diem, Fees and Contracts	497,545.00	492,688.85	(-) 4,856.15
	$ 4,622,648.00	$ 4,577,881.60	$(-) 44,766.40
Excess of Funds Available over Expenditures		$ 74,077.66	$ 74,077.66

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented on page 32 of unit report, provided for expenditures totaling $41,838,116.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 37,988,916.00	$ 37,693,366.00	$(-) 295,550.00
Other Revenues Retained	3,849,200.00	3,849,288.60	88.60
	$ 41,838,116.00	$ 41,542,654.60	$(-) 295,461.40
EXPENDITURES			
Personal Services	$ 24,035,038.00	$ 23,850,240.94	$(-) 184,797.06
Regular Operating Expenses	1,381,933.00	1,352,619.49	(-) 29,313.51
Travel	877,000.00	836,101.40	(-) 40,898.60
Motor Vehicle Equipment Purchases	113,290.00	113,250.86	(-) 39.14
Publications and Printing	1,413,094.00	1,375,251.08	(-) 37,842.92
Equipment Purchases	166,393.00	165,865.39	(-) 527.61
Computer Charges	6,221,752.00	5,711,146.95	(-) 510,605.05
Real Estate Rentals	1,324,926.00	1,318,973.30	(-) 5,952.70
Telecommunications	480,004.00	467,486.82	(-) 12,517.18
Per Diem, Fees and Contracts	340,531.00	333,232.48	(-) 7,298.52
County Tax Officials/Retirement and FICA	1,039,118.00	1,039,118.00	.00
Grants to Counties/Appraisal Staff	1,370,000.00	1,264,800.68	(-) 105,199.32
Motor Vehicle Tag Purchases	760,000.00	760,000.00	.00
Motor Vehicle Decal Purchases	311,400.00	311,399.00	(-) 1.00
Postage	2,003,637.00	1,914,699.03	(-) 88,937.97
	$ 41,838,116.00	$ 40,814,185.42	$(-) 1,023,930.58
Excess of Funds Available over Expenditures		$ 728,469.18	$ 728,469.18

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

SECRETARY OF STATE
"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented on page 22 of unit report, provided for expenditures totaling $13,003,267.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 12,708,347.00	$ 12,708,347.00	$ .00
Federal Funds	146,570.00	132,590.65	(-) 13,979.35
Other Revenues Retained	148,350.00	165,902.75	17,552.75
	$ 13,003,267.00	$ 13,006,840.40	$ 3,573.40
EXPENDITURES			
Personal Services	$ 8,431,267.00	$ 8,400,153.81	$ (-) 31,113.19
Regular Operating Expenses	1,349,805.00	1,345,875.05	(-) 3,929.95
Travel	152,419.00	139,968.30	(-) 12,450.70
Motor Vehicle Equipment Purchases	7,200.00	7,002.50	(-) 197.50
Publications and Printing	321,675.00	319,195.81	(-) 2,479.19
Equipment Purchases	125,511.00	123,827.88	(-) 1,683.12
Computer Charges	201,082.00	200,676.35	(-) 405.65
Real Estate Rentals	668,404.00	668,186.64	(-) 217.36
Telecommunications	274,157.00	268,335.96	(-) 5,821.04
Per Diem, Fees and Contracts	468,307.00	468,073.50	(-) 233.50
Authority Lease Rentals	276,000.00	276,000.00	.00
Election Expenses	470,000.00	469,972.87	(-) 27.13
Postage	257,440.00	257,235.70	(-) 204.30
	$ 13,003,267.00	$ 12,944,504.37	$ (-) 58,762.63
Excess of Funds Available over Expenditures		$ 62,336.03	$ 62,336.03

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

SECRETARY OF STATE
"B" REAL ESTATE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, 'B" Budget, as presented on page 23 of unit report, provided for expenditures totaling $907,459.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 904,684.00	$ 904,684.00	$ .00
Other Revenues Retained	2,775.00	3,664.24	889.24
	$ 907,459.00	$ 908,348.24	$ 889.24
EXPENDITURES			
Personal Services	$ 556,322.00	$ 544,265.98	$(-) 12,056.02
Regular Operating Expenses	89,743.00	79,290.29	(-) 10,452.71
Travel	12,000.00	6,219.63	(-) 5,780.37
Publications and Printing	25,000.00	23,940.63	(-) 1,059.37
Equipment Purchases	5,000.00	4,414.69	(-) 585.31
Computer Charges	95,854.00	94,081.97	(-) 1,772.03
Real Estate Rentals	33,600.00	33,600.00	.00
Telecommunications	17,400.00	17,246.51	(-) 153.49
Per Diem, Fees and Contracts	72,540.00	72,155.47	(-) 384.53
	$ 907,459.00	$ 875,215.17	$(-) 32,243.83
Excess of Funds Available over Expenditures		$ 33,133.07	$ 33,133.07

SUBSEQUENT INJURY TRUST FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund does not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling $1,302,005,138.65. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 389,293,814.00	$ 389,293,814.00	$ .00
Federal Funds	378,836,756.19	265,164,726.32	(-)113,672,029.87
Other Revenues Retained	28,679,811.59	63,546,808.42	34,866,996.83
	$ 796,810,381.78	$ 718,005,348.74	$(-) 78,805,033.04
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	505,194,756.87	523,986,604.24	18,791,847.37
	$ 1,302,005,138.65	$ 1,241,991,952.98	$(-) 60,013,185.67
EXPENDITURES			
Personal Services	$ 142,565,116.00	$ 131,486,760.00	$(-) 11,078,356.00
Regular Operating Expenses	76,380,628.02	45,832,871.83	(-) 30,547,756.19
Travel	1,663,161.00	1,453,117.44	(-) 210,043.56
Motor Vehicle Equipment Purchases	3,833,473.16	2,673,696.85	(-) 1,159,776.31
Publications and Printing	973,403.41	913,864.06	(-) 59,539.35
Equipment Purchases	10,567,906.00	6,816,142.33	(-) 3,751,763.67
Computer Charges	599,500.00	562,137.00	(-) 37,363.00
Real Estate Rentals	1,092,941.00	1,082,778.48	(-) 10,162.52
Telecommunications	1,624,658.87	1,501,445.45	(-) 123,213.42
Per Diem, Fees and Contracts	18,370,362.97	14,686,157.86	(-) 3,684,205.11
Capital Outlay	999,414,595.56	425,454,149.49	(-)573,960,446.07
Authority Lease Rentals	24,710,358.00	24,710,357.74	(-) .26
State of Georgia General Obligation Debt Sinking Fund	3,712,000.00	3,543,129.72	(-) 168,870.28
Mass Transit Grants	10,068,050.66	4,558,466.26	(-) 5,509,584.40
Harbor Maintenance Payments	553,830.00	553,828.34	(-) 1.66
Capital Outlay - Airport Development	700,000.00	663,864.65	(-) 36,135.35
Capital Outlay - Airport Operational Improvements	1,173,596.00	1,171,644.05	(-) 1,951.95
Capital Outlay - Airport Approach Aid	100,000.00	97,971.02	(-) 2,028.98
Geodetic Control	301,558.00	299,289.33	(-) 2,268.67
Spoilage Area Acquisition, Clearing and Preparation	3,600,000.00	1,455,330.50	(-) 2,144,669.50
	$ 1,302,005,138.65	$ 669,517,002.40	$(-)632,488,136.25
Excess of Funds Available over Expenditures		$ 572,474,950.58	$ 572,474,950.58

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

VETERANS SERVICE, STATE DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented on page 16 of unit report, provided for expenditures totaling $15,065,222.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,534,108.00	$ 12,534,108.00	$ .00
Federal Funds	2,531,114.00	2,481,190.23	(-) 49,923.77
	$ 15,065,222.00	$ 15,015,298.23	$(-) 49,923.77
EXPENDITURES			
Personal Services	$ 3,158,904.00	$ 3,112,864.89	$(-) 46,039.11
Regular Operating Expenses	67,486.00	65,015.02	(-) 2,470.98
Travel	84,500.00	77,636.61	(-) 6,863.39
Publications and Printing	17,000.00	16,879.22	(-) 120.78
Equipment Purchases	43,825.00	42,815.98	(-) 1,009.02
Real Estate Rentals	188,768.00	187,352.72	(-) 1,415.28
Telecommunications	55,500.00	51,859.19	(-) 3,640.81
Per Diem, Fees and Contracts	8,000.00	7,875.39	(-) 124.61
Postage	32,200.00	31,969.69	(-) 230.31
Operating Expense/Payments to Central State Hospital	7,859,843.00	7,859,843.00	.00
Operating Expense/Payments to Medical College of Georgia	3,515,011.00	3,515,011.00	.00
Regular Operating Expenses for Projects	34,185.00	33,298.00	(-) 887.00
	$ 15,065,222.00	$ 15,002,420.71	$(-) 62,801.29
Excess of Funds Available over Expenditures		$ 12,877.52	$ 12,877.52

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

WORKERS' COMPENSATION, STATE BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 16 of unit report, provided for expenditures totaling $4,646,600.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,622,840.00	$ 4,622,840.00	$ .00
Other Revenues Retained	23,760.00	26,240.06	2,480.06
	$ 4,646,600.00	$ 4,649,080.06	$ 2,480.06
EXPENDITURES			
Personal Services	$ 3,597,273.00	$ 3,566,891.47	$(-) 30,381.53
Regular Operating Expenses	109,614.00	108,791.96	(-) 822.04
Travel	47,000.00	41,043.08	(-) 5,956.92
Publications and Printing	42,000.00	41,799.74	(-) 200.26
Equipment Purchases	14,110.00	12,929.70	(-) 1,180.30
Computer Charges	225,420.00	199,243.65	(-) 26,176.35
Real Estate Rentals	415,492.00	415,290.00	(-) 202.00
Telecommunications	76,075.00	69,450.16	(-) 6,624.84
Per Diem, Fees and Contracts	51,216.00	48,906.70	(-) 2,309.30
Postage	68,400.00	67,902.75	(-) 497.25
	$ 4,646,600.00	$ 4,572,249.21	$(-) 74,350.79
Excess of Funds Available over Expenditures		$ 76,830.85	$ 76,830.85

SECTION III

REPORT OF THE STATE AUDITOR OF GEORGIA

OF

ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

This is Section III of the annual report of the State Auditor. This section reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1984.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 234 and 235, shows there was an unreserved fund balance (surplus) in the Budget Funds of $156,397.63 at June 30, 1984. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. This unreserved fund balance (surplus) together with the uncommitted Regents' Scholarship Fund of $2,962.97 is due to the Board of Regents of the University System of Georgia.

The combined fund balances of Auxiliary Enterprises were $39,828,551.86. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1984, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was $1,385,309,482.44 at June 30, 1984, which represents the accumulated balances of funds expended by each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1984, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

FUNDS AVAILABLE	TOTAL	BUDGET FUNDS	AUXILIARY ENTERPRISES
REVENUES			
Allotments from Board of Regents of the University System of Georgia			
State Funds	$ 543,898,028.00	$ 543,898,028.00	$ .00
Other Revenues Retained			
Gifts and Grants	191,477,740.62	189,827,799.38	1,649,941.24
Other	310,441,173.02	252,068,335.18	58,372,837.84
Total Revenues	$ 1,045,816,941.64	$ 985,794,162.56	$ 60,022,779.08
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances			
Reserved	15,463,610.92	4,971,849.39	10,491,761.53
Unreserved	12,567,782.01	.00	12,567,782.01
Total Funds Available	$ 1,073,848,334.57	$ 990,766,011.95	$ 83,082,322.62
EXPENDITURES			
Personal Services	$ 737,754,175.85	$ 706,606,592.19	$ 30,947,583.66
Operating Expenses	281,782,648.37	258,571,517.13	23,211,131.24
Capital Outlay	15,174,848.33	15,174,848.33	.00
Other	7,534,018.60	7,534,018.60	.00
	$ 1,042,245,691.15	$ 988,086,976.25	$ 54,158,714.90
Excess of Funds Available over Expenditures	31,602,643.42	2,679,035.70	28,923,607.72
	$ 1,073,848,334.57	$ 990,766,011.95	$ 83,082,322.62

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 70 and 71 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was $1,030,008,541.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 543,898,028.00	$ 543,898,028.00	$ .00
Other Revenues Retained	486,110,513.00	441,896,134.56	(-) 44,214,378.44
	$ 1,030,008,541.00	$ 985,794,162.56	$(-) 44,214,378.44
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances	.00	4,971,849.39	4,971,849.39
	$ 1,030,008,541.00	$ 990,766,011.95	$(-) 39,242,529.05
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 613,753,408.00	$ 610,068,322.05	$(-) 3,685,085.95
Sponsored Operations	104,166,937.00	96,738,270.14	(-) 7,428,666.86
Operating Expenses			
Education, General and Departmental Services	184,177,972.00	174,921,619.47	(-) 9,256,352.53
Sponsored Operations	96,942,725.00	83,649,897.66	(-) 13,292,827.34
Capital Outlay	23,391,916.00	15,174,848.33	(-) 8,217,067.67
Office of Minority Business Enterprise	302,030.00	302,030.00	.00
Special Desegregation Programs	292,548.00	295,280.11	2,732.11
Fire Ant Research	150,000.00	149,436.50	(-) 563.50
Agricultural Research	831,005.00	827,019.17	(-) 3,985.83
Advanced Technology Development Center	653,072.00	645,299.37	(-) 7,772.63
Capitation Contracts for Family Practice Residency	1,948,000.00	1,924,357.80	(-) 23,642.20
New Program Development Contracts for Family Practice Residency	150,000.00	150,000.60	.60
Residency Capitation Grants	1,785,000.00	1,821,667.05	36,667.05
Student Preceptorships	185,000.00	140,000.00	(-) 45,000.00
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	1,278,928.00	1,278,928.00	.00
	$ 1,030,008,541.00	$ 988,086,976.25	$(-) 41,921,564.75
Excess of Funds Available over Expenditures		$ 2,679,035.70	$ 2,679,035.70

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above comparison indicates that Special Desegregation Programs were overspent in the amount of $2,732.11, New Program Development Contracts for Family Practice Residency were overspent in the amount of $ .60 and Residency Capitation Grants were overspent in the amount of $36,667.05. These overexpenditures are in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 310 through 355 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

RESTRICTED FUNDS

Many of the deficit balances represent expenditures made in June, 1984, on which reimbursement from the grantor had not been secured. However, in several instances the deficit represents expenditures made over a long period of time on which no funds have been secured from the grantor to cover these deficit balances. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the Institute.

PRIOR YEAR

CASH SHORTAGE - CONTINUING EDUCATION DEPARTMENT

The audit report for the year ended June 30, 1983, disclosed that a cash shortage in the amount of $6,475.00 was discovered in the Continuing Education Department. An extensive investigation was conducted by officials of the Georgia Institute of Technology. This investigation concluded that no determination could be made as to the identity of the person or persons involved and therefore was unable to assign responsibility and make recovery.

INVESTIGATION PENDING - PHYSICAL PLANT DEPARTMENT

The audit report for the year ended June 30, 1983, noted that an investigation was being conducted by the Institute regarding an alleged misappropriation of funds by a physical plant employee. This investigation was performed by the internal audit department of the Institute and disclosed that $4,674.45 was misappropriated by an employee by submitting erroneous time records and the subsequent cashing of payroll checks. Prior to the completion of the investigative audit, the employee resigned his position with the Institute. As a result of this investigative audit, $3,290.32 due to this employee for accrued leave was withheld as partial reimbursement. Appropriate action should be taken by the Institute to recover the remaining balance of the misappropriated funds in the amount of $1,384.13.

INVENTORY OF EQUIPMENT

The audit report for the year ended June 30, 1983, called attention to certain deficiencies in internal controls that existed with regard to equipment inventory of the Institute.

In the year under review, the equipment inventory records were reconciled with the results of a physical count of equipment inventory performed by personnel of the Institute. Extensive efforts were made to locate items shown on the inventory records and unlocated at the time the physical count was made. Adjustments made to the inventory records included the deletion of items that could not be located and the addition of items reflected by the physical count but not recorded on the equipment inventory records. These adjustments resulted in a net increase in equipment inventory of $10,586,665.32.

At June 30, 1984, the equipment inventory balance of $92,969,943.68 reflected on the records of the "Purchasing and Property Control Section" of the Institute was in agreement with the amount shown on the financial reports filed by the Institute with the Board of Regents of the University System of Georgia.

CURRENT YEAR

RETURNED CHECKS

During the year under review, the Institute had $262,430.25 in checks from students and others returned by banks and not paid for various reasons. An analysis of the returned check activity for the year is summarized as follows:

Balance of Returned Checks at July 1, 1983		$ 18,042.20
Add:		
Checks Returned Unpaid During Year Under Review		262,430.25
		$ 280,472.45
Deduct:		
Checks Subsequently Collected	$ 232,910.01	
Checks Written Off by Institute	32,284.55	265,194.56
Balance of Returned Checks at June 30, 1984		$ 15,277.89

Subsequent to the end of the fiscal year under review, the Institute established new policies regarding returned checks in order to safeguard against losses in this area. Appropriate reviews should be made by administrative personnel to ensure that the policies are adhered to.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

CURRENT YEAR continued

MANUAL JOURNAL ENTRY SYSTEM

During the year under review, the Institute did not have adequate internal control and administrative procedures established to monitor journal entries recorded in the general ledger. Journal entries were prepared by personnel of many departments and often were not supported by adequate documentation, and appropriate review of the entries were not made by fiscal management of the Institute.

Written procedures should be developed by the Institute to ensure that an adequate independent review of all manual journal entries is made prior to recording the entries in the general ledger. These procedures should further require that all entries be supported by adequate documentation with periodic reviews made to determine the correctness of the accounts adjusted.

GROUP INSURANCE SYSTEM

During the year under review, reports built from data stored in the Employee Data Base were utilized by the Personnel Department to formulate monthly insurance bills. Information stored in the Employee Data Base may or may not be consistent with actual employee deductions and receipts from retirees and others. No determination is made that insurance premiums received from employees, retirees, employees on leave, and peripheral departmental employees are consistent with premiums paid for those individuals. Internal controls should be established to ensure that insurance premiums received from third parties are reconciled on a continuing basis with insurance premiums paid.

OVERPAYMENT OF SALARIES

At June 30, 1984, the Institute had $4,066.01 in accounts receivable representing unresolved salary overpayments. Appropriate action should be taken by the Institute to secure reimbursement for these overpayments

ENGINEERING EXPERIMENT STATION

During the course of this examination, it came to our attention that a serious lack of internal control has existed in the Engineering Experiment Station with regard to expenditures made from petty cash funds. Competent evidential matter furnished to us revealed that management of the Engineering Experiment Station submitted eighty seven (87) fictitious or purposely deceptive invoices to the central accounting department claiming reimbursement for expenditures made from petty cash. (No expenditures were actually made from petty cash funds by the Engineering Experiment Station.) These reimbursement claims supported by fictitious invoices totaled $7,524.05 and occurred in fiscal years 1982, 1983 and 1984. Management of the Institute has established that the above mentioned invoices were fabricated to generate cash for purchasing computer hardware and other items too expensive to buy through petty cash or to buy items which allegedly could not be acquired on a timely basis through established procurement procedures, or to provide cash for expenditures for which funds were not available through regular channels. No records were maintained relative to items allegedly purchased with these funds, and responsible personnel of the Engineering Experiment Station could not provide invoices for these items. Since no records were maintained on the actual expenditures allegedly made, no determination could be made as to the actual use of funds obtained through the use of the fabricated petty cash invoices.

Management of the Institute advises that appropriate internal controls relative to expenditures made from petty cash have been established at the Engineering Experiment Station to ensure that such occurrences will not happen in subsequent years.

SUMMARY

The magnitude of audit findings discussed above indicate that serious deficiencies exist within the Institute's internal administrative and accounting controls. Management should review and evaluate the existing internal controls and make necessary improvements to ensure that assets of the Institute are safeguarded and financial transactions are correctly recorded and the accounting functions of the Institute are maintained in accordance with generally accepted accounting principles.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1984, the Private Trust and Agency Funds had $3,300.94 in accounts receivable, which consisted of overpayments of $3,152.94 for Federal Income Tax and $148.00 for Employees' Credit Union. In the subsequent fiscal period, these overpayments were recovered. Payments should not be made to agencies in excess of withholdings or collections from the employees.

GENERAL

As part of the examination for the fiscal year ended June 30, 1984, audit tests included monetary precision random samples of the cash disbursements made in the fiscal year. The results of these examinations indicated that the accounting system of Georgia State University maintained sound methods of internal control and that vouchers and supporting documents were in good order.

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the recordkeeping as suggested.

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDING

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

> "...it was noted that $9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

The audit report for the year ended June 30, 1983, stated that $585.22 had been collected, and in the year under review, $40.50 was collected, leaving a balance of $8,552.12 to be collected.

DEFERRED FEES

Audit reports of prior years have called attention to the fact some student fees have been deferred and have recommended that legal means be used to collect the outstanding balances. At June 30, 1984, student fees outstanding amounted to $199,551.66, as shown on Schedule "2" of unit report, and of this amount $153,353.45 has been turned over to collection agencies.

RETURNED CHECKS

The cash balance at June 30, 1984, included $5,227.18 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1984, the deficit in the Auxiliary Enterprises was $175,672.05 and the deficit in the Student Activities Fund was $170,199.47. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had a balance of $400.00, of which $50.00 was uncommitted. The uncommitted balance of $50.00 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

CASH

The audit report for the year ended June 30, 1981, recommended that appropriate internal controls be established to safeguard the College against loss from returned checks.

On June 30, 1984, returned checks on hand amounted to $15,388.86. The College has revised its policy to accept no personal checks and has begun a concentrated effort to collect on all returned checks on hand.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1984, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	$ 93,567.97
Auxiliary Enterprises	136,571.86
Student Activities Fund	16,997.10
	$ 247,136.93

These balances have accumulated largely because of extension of credit to students who had no approved student aid to fund tuition costs and related expenses. There is no provision in the policies of the Board of Regents for extension of credit or deferment of any student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. The practice of extension of credit and deferment of fees should be discontinued immediately. It is recommended that legal means be used to collect all outstanding balances.

LOAN FUNDS

In prior years and again in the year under review, the General Ledger Control Account of the National Direct Student Loan Fund was out in balance with the subsidiary detail furnished by the Wachovia Bank, Winston Salem, North Carolina, which renders an accounting service for these loans. Reconciliation was made and adjustments were given to the College. Appropriate action should be taken by the College to prevent this deficiency from occurring in the future.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had a deficit balance of $1,565.00, which resulted from the College awarding scholarships in excess of funds available and without approval of the Board of Regents of the University System of Georgia. Awards made without approval of the Board and/or in excess of funds available are improper, and refunds should be secured from the individuals awarded the scholarships or from the person authorizing the disbursements.

GEORGIA SOUTHERN COLLEGE

THEFT OF PAYROLL CHECKS

In the year under review, it was brought to our attention that Mr. Byrd Jones, Jr., a full-time library employee, had been forging students names on work-study payroll checks and depositing them to his personal bank account. When this theft in the amount of $477.38 was discovered, Mr. Jones was terminated and attempts were made to recover the stolen funds. Attempts to collect the funds from Mr. Jones were unsuccessful and the case was turned over to the Board of Regents for collection from the bonding company. As of June 30, 1984, the funds had not been collected and an account receivable of $477.38 was shown on the books and records of the College.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $101.05, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1984, the Private Trust Funds had $9.28 in accounts receivable, which consisted of overpayments of $1.50 for F.I.C.A. and $7.78 for Seminars and Workshops - Continuing Education. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held. Individuals responsible for improper expenditures of trust funds may become personally liable as well as subject to penalties if payroll deductions trust funds are not remitted properly to governmental agencies.

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $510.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

SAVANNAH STATE COLLEGE

RESIDENT INSTRUCTION FUND

IMPROPER EXPENDITURE

In the year under review, payments of $577.00 were made from Education, General and Departmental Services of the Resident Instruction Fund for Rotary Club Postage Billings. Expenditures of this nature are considered to be beyond the customary educational scope. Reimbursement of $577.00 should be secured for deposit to the College's Resident Instruction Fund.

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1984, Savannah State College had deferred student fees of $25,716.93, of which $18,656.93 was incurred prior to the summer quarter, 1984. There is no provision in the policies of the Board of Regents for deferments of student fees without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

AGENCY FUNDS - STUDENT ACTIVITIES

DEFICIT TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1984, the deficit in the Student Activities Fund was $153,598.57. This deficit is due primarily to expenditures being made in excess of funds budgeted for the athletic programs, and this deficit must be funded from subsequent years' funds available. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

SOUTHERN TECHNICAL INSTITUTE

CASH THEFT

The audit report for the year ended June 30, 1983, reported that a theft of $500.00 occurred at the Southern Technical Institute's bookstore. Management of the Institute reported that this theft occurred because the bookstore safe was left unlocked and unattended. This incident was reported to the proper law enforcement officials and as of the date of this audit report, no additional action has been taken by Southern Technical Institute to recover these funds.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE continued

INVESTMENT IN PLANT

As stated in prior year audit reports, Southern Technical Institute did not maintain a complete inventory including physical location of all general fixed assets. During the course of our audit, procedures were being implemented by the Institute to update the inventory records.

VALDOSTA STATE COLLEGE

AGENCY FUNDS - STUDENT ACTIVITIES

DEFICIT TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1984, the deficit in the Student Activities Fund was $49,286.66. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $62.50, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EQUIPMENT INVENTORY

A review of internal controls relating to equipment inventory indicated serious deficiencies in the controls being utilized by the College. Testing of accuracy of inventory records, on a sample basis, disclosed that 58 of 238 items of inventory selected for testing could not be found in the Communication Arts Department located in the Fine Arts Building. Immediate efforts should be made to strengthen internal controls to maintain accurate and reliable inventory records of equipment. Periodic physical counts should be made and reconciled to the inventory recorded on the books of the College.

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had a balance of $320.00, of which $20.00 was uncommitted. The uncommitted balance of $20.00 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

ATLANTA JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $1,000.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $167.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

DALTON JUNIOR COLLEGE

RESIDENT INSTRUCTION FUND

IMPROPER EXPENDITURES

In the year under review, the Internal Revenue Service was paid $627.19 for interest penalties due to late filing. Expenditures of this nature are improper and reimbursement should be secured and deposited to the Resident Instruction Fund of Dalton Junior College.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $167.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

FLOYD JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $65.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

GAINESVILLE JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1984, the Private Trust Funds had $7.04 receivable, which was an overpayment of Federal Income Tax. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held. Individuals responsible for improper expenditures of trust funds may become personally liable as well as subject to penalties if payroll deductions trust funds are not remitted properly to governmental agencies.

GORDON JUNIOR COLLEGE

EQUIPMENT INVENTORY

The audit reports for the years ended June 30, 1982, and June 30, 1983, notes that control accounts maintained in the general ledger of Gordon Junior College did not reconcile with the College's subsidiary equipment inventory listings. In the year under review, the general ledger and the College's subsidiary equipment inventory listings remained unreconciled. Personnel at the College are in the process of taking a complete inventory of all equipment and recording the necessary adjustments to bring control and subsidiary accounts into agreement.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP REPAYMENT FUND

On June 30, 1984, the Regents' Scholarship Repayment Fund had an uncommitted balance of $130.08, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

IMPROPER EXPENDITURES

The audit report for the year ended June 30, 1983, noted that the Internal Revenue Service and the Teachers' Retirement System were paid $1,970.62 and $202.00, respectively for late fees and penalties due to late filing. Expenditures of this nature are improper, and reimbursement should be secured and deposited to the Resident Instruction Fund of Macon Junior College. As of June 30, 1984, reimbursement had not been received for either expenditure; however, an examination of subsequent period receipts revealed that the Internal Revenue Service reimbursed Macon Junior College $1,970.62. Reimbursement of $202.00 should be secured from the Teachers' Retirement System.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1984, the Regents' Scholarship Fund had an uncommitted balance of $690.34, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

MIDDLE GEORGIA COLLEGE

PRIOR YEAR'S FINDING

RESIDENT INSTRUCTION FUND

IMPROPER EXPENDITURE

The audit report for the year ended June 30, 1983, stated that a payment of $30.00 was made from the Resident Instruction Fund for Chamber of Commerce dues. The Board of Regents continuance of former Procedural Directive No. 3 approved November 10, 1971, states expenditures for Chamber of Commerce dues are improper. Reimbursement of $30.00 should be secured and deposited to the Resident Instruction Fund of Middle Georgia College.

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1984, Middle Georgia College had $25,447.15 in deferred student fees. Of this amount, $19,616.93 was incurred prior to summer quarter, 1983. There is no provision in the policies of the Board of Regents for deferment of student fees without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

AUXILIARY ENTERPRISES

VENDING SALES

In the year under review, the purchase of merchandise for resale in vending operations exceeded sales by $298.84. Appropriate internal controls have been established by the Institute to ensure that operating deficits do not occur in the future.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1984

	CURRENT FUNDS				
ASSETS	RESIDENT INSTRUCTION FUND	OTHER ORGANIZED ACTIVITIES	RESTRICTED FUNDS	AUXILIARY ENTERPRISES	LOAN FUNDS
Cash on Hand and in Banks	$ 18,099,650.42	$ 2,415,528.15	$(-) 5,082,461.05	$30,563,008.94	$ 3,887,991.19
Investments				149,183.80	35,473,892.22
Accounts Receivable	25,398,027.45	10,399,192.81	22,356,382.81	1,942,976.98	5,902.00
Inventories	4,251,398.59	1,836,226.18		8,477,990.91	
Investment in Plant					
Total Assets	$ 47,749,076.46	$14,650,947.14	$ 17,273,921.76	$41,133,160.63	$39,367,785.41
LIABILITIES AND FUND EQUITY					
Liabilities	$ 26,716,039.60	$10,027,523.82		$ 1,304,608.77	
Fund Equity					
Investment in General Fixed Assets					
Fund Balances					
Reserved	$ 21,034,156.23	$ 4,519,909.19		$24,947,030.39	$39,367,785.41
Unreserved					
Designated for Subsequent Years' Expenditures			$ 17,273,921.76	14,881,521.47	
Surplus/Deficit due to/from Board of Regents	(-) 1,119.37	103,514.13			
Total Fund Equity	$ 21,033,036.86	$ 4,623,423.32	$ 17,273,921.76	$39,828,551.86	$39,367,785.41
Total Liabilities and Fund Equity	$ 47,749,076.46	$14,650,947.14	$ 17,273,921.76	$41,133,160.63	$39,367,785.41

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1984

ENDOWMENT FUNDS	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1984	1983
$22,345,205.14	$ 7,031,892.53		$ 4,357,149.44	$20,890,421.75	$ 104,508,386.51	$ 87,676,553.59
12,771,325.66	8,552.12				48,402,953.80	48,463,530.47
	1,144,906.44		197,965.60	321,763.54	61,767,117.73	55,288,065.93
					14,565,615.68	13,768,287.81
		$1,385,309,482.44			1,385,309,482.44	1,286,443,300.22
$35,116,530.80	$ 8,185,351.09	$1,385,309,482.44	$ 4,555,115.04	$21,212,185.39	$1,614,553,556.16	$1,491,639,738.02
	$ 7,456,512.04		$ 465,031.78	$15,398,484.96	$ 61,368,200.97	$ 50,080,818.44
		$1,385,309,482.44			$1,385,309,482.44	$1,286,443,300.22
$35,116,530.80	$ 674,836.18		$ 1,374,633.48	$ 5,813,700.43	132,848,582.11	126,370,789.82
			2,715,449.78		34,870,893.01	27,922,316.69
	54,002.87				156,397.63	822,512.85
$35,116,530.80	$ 728,839.05	$1,385,309,482.44	$ 4,090,083.26	$ 5,813,700.43	$1,553,185,355.19	$1,441,558,919.58
$35,116,530.80	$ 8,185,351.09	$1,385,309,482.44	$ 4,555,115.04	$21,212,185.39	$1,614,553,556.16	$1,491,639,738.02

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	$ 453,665,170.00		$ 453,665,170.00	$ 88,346,430.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies		$ 52,944,200.57	$ 52,944,200.57	
State Agencies		11,469,429.13	11,469,429.13	
Other States		254,835.13	254,835.13	
Counties and Cities		1,204,353.61	1,204,353.61	
Private		28,260,238.15	28,260,238.15	
Restricted - For Student Aid		29,895,904.51	29,895,904.51	
Unrestricted	$ 643,100.91		643,100.91	9,609,157.81
	$ 643,100.91	$ 124,028,961.10	$ 124,672,062.01	$ 9,609,157.81
Tuition and Fees	127,097,495.63		127,097,495.63	1,842,332.55
Endowment Income	548,994.25	1,705,078.37	2,254,072.62	
Rents	344,200.59		344,200.59	49,391.85
Sales and Services	10,217,710.85	355,142.34	10,572,853.19	61,802,261.17
Contract Overhead	11,941,363.57		11,941,363.57	12,994,561.67
Interest Income	584,118.07		584,118.07	
Indirect Funding - Telecommunications Department of Administrative Services	3,027,300.00		3,027,300.00	555,700.00
Other Sources	5,170,771.21		5,170,771.21	183,892.77
Transfers Between Funds For Replacement Projects				
Total Other Revenues Retained	$ 159,575,055.08	$ 126,089,181.81	$ 285,664,236.89	$ 87,037,297.82
Total Revenues	$ 613,240,225.08	$ 126,089,181.81	$ 739,329,406.89	$ 175,383,727.82
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balances				
Reserved				$ 4,601,995.00
Unreserved				
				$ 4,601,995.00
Total Funds Available	$ 613,240,225.08	$ 126,089,181.81	$ 739,329,406.89	$ 179,985,722.82
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	$ 397,214,200.62	$ 50,870,565.59	$ 448,084,766.21	$ 98,985,655.84
Employer's Contributions for:				
F.I.C.A.	24,672,977.24	1,995,245.31	26,668,222.55	5,281,739.03
Group Insurance	18,869,398.41	1,397,422.11	20,266,820.52	5,025,616.62
Retirement	47,682,933.52	4,532,156.16	52,215,089.68	10,728,690.23
Unemployment Compensation Insurance	617,747.01	10,714.90	628,461.91	122,115.05
Liability Insurance	168,742.76	301.89	169,044.65	698,505.72
Total Personal Services	$ 489,225,999.56	$ 58,806,405.96	$ 548,032,405.52	$ 120,842,322.49
OPERATING EXPENSES				
Travel	$ 4,794,271.28	$ 2,605,330.78	$ 7,399,602.06	$ 2,174,022.46
Motor Vehicle Expenses	974,675.42	157,713.28	1,132,388.70	456,564.47
Motor Vehicle Equipment Purchases	614,973.16	43,470.49	658,443.65	186,238.16
Supplies and Materials	20,958,872.15	7,372,457.84	28,331,329.99	21,267,033.71
Repairs and Maintenance	12,879,488.89	1,236,469.70	14,115,958.59	3,417,363.65
Power, Water and Natural Gas	24,345,952.62	135,546.20	24,481,498.82	4,490,329.21
Rents (Other Than Real Estate)	4,675,433.75	432,157.24	5,107,590.99	779,197.67
Insurance and Bonding	781,342.48	33,019.49	814,361.97	198,721.50
Workers' Compensation and Indemnities	1,269,932.48	6,384.91	1,276,317.39	126,165.93
Tuition and Scholarships				
College Work Study Program	1,129,275.39	5,082,679.68	6,211,955.07	6,764.08
Scholarships, Fellowships, Prizes, Awards and Other	115,462.78	30,936,615.94	31,052,078.72	
Other Operating Expenses	(-) 2,528,977.45	2,250,926.35	(-) 278,051.10	1,723,592.30
Publications and Printing	3,659,818.50	804,721.92	4,464,540.42	1,399,651.20
Equipment Purchases	27,705,110.11	9,392,930.88	37,098,040.99	9,990,450.81
Computer Charges	5,245,158.46	407,592.59	5,652,751.05	401,270.79
Real Estate Rentals	771,501.67	141,286.22	912,787.89	1,339,904.94
Telecommunications	7,749,383.92	702,174.33	8,451,558.25	2,539,663.65
Per Diem, Fees and Contracts				
Per Diem and Fees	4,230,991.92	2,599,356.28	6,830,348.20	960,921.72
Contracts	3,810,105.72	2,941,941.73	6,752,047.45	280,989.97
Total Operating Expenses	$ 123,182,773.25	$ 67,282,775.85	$ 190,465,549.10	$ 51,738,846.22

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1984	1983
	$ 88,346,430.00		$ 1,886,428.00	$ 543,898,028.00	$ 453,381,947.00
$ 8,568,056.77	$ 8,568,056.77		$ 773,633.53	$ 62,285,890.87	$ 67,426,218.19
4,580,799.35	4,580,799.35		29,505.84	16,079,734.32	14,892,822.11
90,993.07	90,993.07			345,828.20	326,619.54
214,547.28	214,547.28			1,418,900.89	812,324.49
38,693,419.05	38,693,419.05		2,487,086.28	69,440,743.48	61,556,717.14
10,562.87	10,562.87			29,906,467.38	26,659,017.48
	9,609,157.81	$ 1,649,941.24	97,975.52	12,000,175.48	1,392,496.96
$ 52,158,378.39	$ 61,767,536.20	$ 1,649,941.24	$ 3,388,201.17	$ 191,477,740.62	$ 173,066,215.91
	1,842,332.55	7,384,062.47		136,323,890.65	120,609,981.98
700.00	700.00		868,374.96	3,123,147.58	3,583,092.79
	49,391.85	28,773,216.05		29,166,808.49	27,106,803.75
2,174,747.96	63,977,009.13	23,742,230.37	729,126.01	99,021,218.70	90,689,292.64
	12,994,561.67			24,935,925.24	20,439,833.05
		2,512,901.45	2,643,438.66	5,740,456.18	6,450,754.06
	555,700.00			3,583,000.00	3,596,685.94
	183,892.77	3,107,338.45	84,721.75	8,546,724.18	8,323,766.25
		(-) 7,146,910.95	7,146,910.95	.00	.00
$ 54,333,826.35	$ 141,371,124.17	$ 60,022,779.08	$ 14,860,773.50	$ 501,918,913.64	$ 453,866,426.37
$ 54,333,826.35	$ 229,717,554.17	$ 60,022,779.08	$ 16,747,201.50	$ 1,045,816,941.64	$ 907,248,373.37
	$ 4,601,995.00	$ 10,491,761.53	$ 369,854.39	$ 15,463,610.92	$ 12,755,776.17
		12,567,782.01		12,567,782.01	10,326,533.78
	$ 4,601,995.00	$ 23,059,543.54	$ 369,854.39	$ 28,031,392.93	$ 23,082,309.95
$ 54,333,826.35	$ 234,319,549.17	$ 83,082,322.62	$ 17,117,055.89	$ 1,073,848,334.57	$ 930,330,683.32
$ 31,837,721.77	$ 130,823,377.61	$ 26,877,452.36		$ 605,785,596.18	$ 564,102,195.15
1,745,620.34	7,027,359.37	1,125,027.73		34,820,609.65	31,391,181.84
1,375,171.89	6,400,788.51	1,118,095.06		27,785,704.09	23,701,386.62
2,973,350.18	13,702,040.41	1,799,865.70		67,716,995.79	8,672,261.59
	122,115.05	24,500.20		775,077.16	936,302.55
	698,505.72	2,642.61		870,192.98	793,392.75
$ 37,931,864.18	$ 158,774,186.67	$ 30,947,583.66		$ 737,754,175.85	$ 629,596,720.50
$ 1,985,026.80	$ 4,159,049.26	$ 155,570.07		$ 11,714,221.39	$ 10,413,279.55
133,906.82	590,471.29	304,437.05		2,027,297.04	2,221,072.28
43,383.69	229,621.85			888,065.50	511,476.77
4,814,825.76	26,081,859.47	4,636,614.06		59,049,803.52	52,828,680.09
389,376.92	3,806,740.57	3,168,016.29		21,090,715.45	18,300,522.91
398,959.84	4,889,289.05	6,415,220.43		35,786,008.30	35,124,370.64
157,621.84	936,819.51	147,908.70		6,192,319.20	7,969,731.03
38,301.62	237,023.12	204,651.05		1,256,036.14	1,078,938.62
	126,165.93	14,771.11		1,417,254.43	1,244,637.67
1,251.79	8,015.87	25,937.93		6,245,908.87	5,843,358.10
29,628.36	29,628.36			31,081,707.08	27,930,028.50
277,993.27	2,001,585.57	1,081,092.00		2,804,626.47	3,318,328.65
204,856.18	1,604,507.38	566,626.53		6,635,674.33	5,778,600.79
2,187,245.73	12,177,696.54			49,275,737.53	38,698,533.47
732,923.71	1,134,194.50	66,995.97		6,853,941.52	4,992,975.43
102,916.66	1,442,821.60	3,100,057.75		5,455,667.24	4,940,833.21
148,762.30	2,688,425.95	1,404,988.00		12,544,972.20	11,976,922.82
678,430.50	1,639,352.22	571,048.58		9,040,749.00	8,101,866.94
4,041,710.02	4,322,699.99	1,347,195.72		12,421,943.16	8,849,703.65
$ 16,367,121.81	$ 68,105,968.03	$ 23,211,131.24		$ 281,782,648.37	$ 250,123,861.12

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1984

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
EXPENDITURES continued	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
CAPITAL OUTLAY				
Personal Services				
Salaries and Wages				
Other Costs				
Motor Vehicle Expenses				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Rents (Other Than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Computer Charges				
Real Estate Rentals				
Telecommunications				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
OTHER (Schedule by Units, pages 306-308)				
Personal Services				
Salaries and Wages	$ 258,170.66		$ 258,170.66	$ 927,238.52
Employer's Contributions for:				
F.I.C.A.	16,704.95		16,704.95	43,339.16
Group Insurance	8,608.04		8,608.04	26,973.85
Retirement	34,298.33		34,298.33	92,987.09
Unemployment Compensation Insurance	756.00		756.00	764.62
Liability Insurance				168.09
	$ 318,537.98		$ 318,537.98	$ 1,091,471.33
Other Costs				
Travel	16,220.86		16,220.86	40,793.41
Motor Vehicle Expenses				495.66
Motor Vehicle Equipment Purchases				18,811.82
Supplies and Materials	7,105.16		7,105.16	128,578.14
Repairs and Maintenance	2,224.92		2,224.92	15,760.20
Power, Water and Natural Gas				26,266.16
Rents (Other Than Real Estate)	3,701.29		3,701.29	4,241.68
Insurance and Bonding				135.37
Workers' Compensation and Indemnities				1,313.09
Tuition and Scholarships				
College Work Study Program	1,116.59		1,116.59	
Scholarships, Fellowships, Prizes, Awards and Other	65,252.86		65,252.86	70,000.00
Other Expenditures	7,760.37		7,760.37	54,162.27
Publications and Printing	11,388.83		11,388.83	25,344.36
Equipment Purchases	111.03		111.03	99,569.65
Computer Charges	102.55		102.55	987.01
Real Estate Rentals				
Telecommunications	1,096.34		1,096.34	10,262.16
Per Diem, Fees and Contracts				
Per Diem and Fees	158,941.33		158,941.33	138,722.37
Contracts	3,750.00		3,750.00	3,896,025.45
Capital Outlay				
Other Costs				
Supplies and Materials				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Other	$ 597,310.11		$ 597,310.11	$ 5,622,940.13
Total Expenditures	$ 613,006,082.92	$ 126,089,181.81	$ 739,095,264.73	$ 178,204,108.84
Excess of Funds Available over Expenditures	234,142.16	.00	234,142.16	1,781,613.98
	$ 613,240,225.08	$ 126,089,181.81	$ 739,329,406.89	$ 179,985,722.82

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1984	1983
			$ 134,851.07	$ 134,851.07	$ 93,788.73
			78,872.40	78,872.40	.00
			653,732.60	653,732.60	416,858.66
			605,394.13	605,394.13	575,034.28
			1,985,579.32	1,985,579.32	1,752,222.20
			43,098.21	43,098.21	2,045.50
			1,753.05	1,753.05	1,789.75
			6,720.12	6,720.12	17,136.03
			2,086.77	2,086.77	813.31
			2,348,847.36	2,348,847.36	3,193,955.38
			954.08	954.08	.00
			341,463.20	341,463.20	191,603.51
				.00	468.22
			412,536.74	412,536.74	696,742.87
			8,558,959.28	8,558,959.28	8,331,754.50
			$ 15,174,848.33	$ 15,174,848.33	$ 15,274,212.94
$ 6,660.00	$ 933,898.52			$ 1,192,069.18	$ 1,307,890.21
(-) 243.75	43,095.41			59,800.36	64,121.66
(-) 57.77	26,916.08			35,524.12	38,056.92
15.20	93,002.29			127,300.62	4,132.99
	764.62			1,520.62	770.56
	168.09			168.09	151.74
$ 6,373.68	$ 1,097,845.01			$ 1,416,382.99	$ 1,415,125.08
	40,793.41			57,014.27	60,741.86
	495.66			495.66	32.04
	18,811.82			18,811.82	.00
5,564.68	134,142.82			141,247.98	145,431.04
3,919.86	19,680.06			21,904.98	22,358.06
	26,266.16			26,266.16	7,345.12
	4,241.88			7,943.17	2,413.98
	135.37			135.37	.00
	1,313.09			1,313.09	1,046.08
				1,116.59	448.00
	70,000.00			135,252.86	185,326.18
	54,162.07			61,922.44	43,606.60
1,696.88	27,041.24			38,430.07	17,267.69
17,418.58	116,988.23			117,099.26	107,999.37
	987.01			1,089.56	6,030.65
				.00	3,300.00
(-) 133.32	10,128.84			11,225.18	10,744.87
	138,722.37			297,663.70	277,925.93
	3,896,025.45			3,899,775.45	3,955,157.57
			$ 344.87	344.87	.00
			71,378.58	71,378.58	.00
			1,207,204.55	1,207,204.55	.00
$ 34,840.36	$ 5,657,780.49		$ 1,278,928.00	$ 7,534,018.60	$ 6,262,300.12
$ 54,333,826.35	$ 232,537,935.19	$ 54,158,714.90	$ 16,453,776.33	$ 1,042,245,691.15	$ 901,257,034.38
.00	1,781,613.98	28,923,607.72	663,279.56	31,602,643.42	29,073,588.94
$ 54,333,826.35	$ 234,319,549.17	$ 83,082,322.62	$ 17,117,055.89	$ 1,073,848,334.57	$ 930,330,683.32

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1984

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

CURRENT FUNDS

RESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

PLANT FUNDS continued

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agency for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) RESTRICTED FUNDS - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) EXPENDED PLANT FUND - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

(3) SICK LEAVE AND ANNUAL LEAVE - All regular employees of the various units of the University System earn one day of sick leave each month with no maximum limit established for the accumulation of sick leave. When employees terminate employment, they receive no compensation for any accrued sick leave.

All regular employees of the various units of the University System earn annual leave ranging from one and one-quarter days to one and three-quarter days each month depending upon the employees' length of continuous service. Employees may accrue up to forty-five days of annual leave and are paid for unused accumulated annual leave upon retirement or termination of employment.

On June 30, 1984, the unrecorded consolidated estimated liability of all units of the University System amounted to $37,913,748.39 for accumulated annual leave. Funds are provided in the appropriation to the Board of Regents of the University System of Georgia each year to cover the cost of annual leave of terminated employees of the various units of the University System.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1984

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 4,463,750.69	$ 2,430,552.92	$ 600,476.43	$ 7,494,780.04
Georgia State University	4,392,608.83	3,580,712.07	494,585.32	8,467,906.22
Medical College of Georgia	2,252,381.76	1,268,956.35	61,789.32	3,583,127.43
University of Georgia	(-) 969,259.86	12,851,725.94	1,295,760.54	13,178,226.62
SENIOR COLLEGES				
Albany State College	160,906.19	209,698.48	77,285.78	447,890.45
Armstrong State College	243,087.68	102,393.86	35,324.59	380,806.13
Augusta College	524,151.60	142,084.11	56,077.23	722,312.94
Columbus College	306,727.23	734,695.17	81,786.77	1,123,209.17
Fort Valley State College	219,633.09	146,355.84	82,860.61	448,849.54
Georgia College	312,901.34	588,638.38	94,547.41	996,087.13
Georgia Southern College	616,652.57	568,881.45	192,717.67	1,378,251.69
Georgia Southwestern College	179,619.74	209,552.96	54,981.49	444,154.19
Kennesaw College	229,166.53	248,004.22	102,948.21	580,118.96
North Georgia College	390,699.80	35,819.80	47,178.84	473,698.44
Savannah State College	224,566.39	79,438.72	97,460.21	401,465.32
Southern Technical Institute	8,467.84	562,023.36	110,279.76	680,770.96
Valdosta State College	1,061,993.92	377,821.63	179,983.89	1,619,799.44
West Georgia College	518,815.45	318,320.21	155,338.96	992,474.62
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	207,643.14	122,245.00	72,029.16	401,917.30
Albany Junior College	236,701.39	108,110.05	30,567.71	375,379.15
Atlanta Junior College	286,139.85	120,085.53	44,770.42	450,995.80
Bainbridge Junior College	27,697.71	57,541.00	11,247.83	96,486.54
Brunswick Junior College	163,101.05	14,363.41	18,196.06	195,660.52
Clayton Junior College	628,444.01	3,601.95	44,431.29	676,477.25
Dalton Junior College	297,271.67	11,939.00	28,692.63	337,903.30
Emanuel County Junior College	65,260.69	16,740.20	4,993.18	86,994.07
Floyd Junior College	168,466.36	4,763.90	18,556.42	191,786.68
Gainesville Junior College	177,810.33	139,756.61	10,970.76	328,537.70
Gordon Junior College	100,821.63	8,182.00	15,719.02	124,722.65
Macon Junior College	265,280.63	189,755.40	21,831.88	476,867.91
Middle Georgia College	57,991.07	125,210.74	79,779.96	262,981.77
South Georgia College	216,474.03	973.00	19,906.69	239,353.72
Waycross Junior College	61,676.07	19,084.19	8,322.55	89,082.81
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 18,099,650.42	$ 25,398,027.45	$ 4,251,398.59	$ 47,749,076.46

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1984

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS/DEFICIT DUE TO/FROM BOARD OF REGENTS)	TOTAL
$ 4,174,259.45	$ 3,293,847.05	$ 26,673.54	$ 7,494,780.04
4,659,859.12	3,741,918.73	66,128.37	8,467,906.22
3,095,613.14	479,010.32	8,503.97	3,583,127.43
8,783,727.38	4,393,603.54	895.70	13,178,226.62
208,381.64	236,293.78	3,215.03	447,890.45
63,977.87	312,489.94	4,338.32	380,806.13
250,532.90	470,015.28	1,764.76	722,312.94
401,415.38	717,096.26	4,697.53	1,123,209.17
218,916.37	201,131.00	28,802.17	448,849.54
571,428.07	414,038.41	10,620.65	996,087.13
453,418.51	919,986.05	4,847.13	1,378,251.69
105,657.38	583,969.00	(-) 245,472.19	444,154.19
40,465.80	538,291.23	1,361.93	580,118.96
261,802.15	197,906.70	13,989.59	473,698.44
167,915.77	235,555.00	(-) 2,005.45	401,465.32
207,705.27	470,985.26	2,080.43	680,770.96
726,964.37	884,701.12	8,133.95	1,619,799.44
267,822.10	724,301.46	351.06	992,474.62
169,781.83	231,184.50	950.97	401,917.30
141,913.59	229,169.00	4,296.56	375,379.15
207,761.83	237,732.40	5,501.57	450,995.80
32,934.66	54,614.00	8,937.88	96,486.54
53,794.46	139,070.70	2,795.36	195,660.52
401,983.13	270,975.89	3,518.23	676,477.25
192,054.64	144,823.73	1,024.93	337,903.30
65,323.48	20,485.50	1,185.09	86,994.07
72,195.81	111,329.22	8,261.65	191,786.68
173,280.66	154,658.57	598.47	328,537.70
40,927.23	81,940.02	1,855.40	124,722.65
219,603.71	247,583.68	9,680.52	476,867.91
104,482.05	151,331.64	7,168.08	262,981.77
136,881.56	101,369.25	1,102.91	239,353.72
43,258.29	42,748.00	3,076.52	89,082.81
.00	.00	.00	.00
$ 26,716,039.60	$ 21,034,156.23	$ (-) 1,119.37	$ 47,749,076.46

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1984

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology				
Engineering Experiment Station	$ 2,053,642.73	$ 137,229.90	$ .00	$ 2,190,872.63
Engineering Extension Division	211,239.77	136,216.25	.00	347,456.02
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	(-) 13,999.92	8,000,000.00	1,836,226.10	9,822,226.26
Family Practice Residency Program	185,544.76	.00	.00	185,544.76
Georgia Radiation Therapy Center	48,633.38	.00	.00	48,633.38
University of Georgia				
Agricultural Experiment Station	(-) 335,987.28	1,507,217.25	.00	1,171,229.97
Cooperative Extension Service	(-) 197,835.70	535,271.61	.00	337,435.91
Marine Institute	48,561.52	.00	.00	48,561.52
Marine Resources Extension Center	17,429.47	.00	.00	17,429.47
Veterinary Medicine Experiment Station	75,918.47	775.80	.00	76,694.27
Veterinary Medicine Teaching Hospital	48,520.67	79,032.00	.00	127,552.67
OTHER				
Skidaway Institute of Oceanography	273,860.28	3,450.00	.00	277,310.28
	$ 2,415,528.15	$ 10,399,192.81	$ 1,836,226.18	$ 14,650,947.14

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1984

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 2,190,872.55	$ .00	$ .08	$ 2,190,872.63
112,424.59	233,472.25	1,559.18	347,456.02
5,551,432.91	4,270,793.35	.00	9,822,226.26
131,638.01	.00	53,906.75	185,544.76
48,545.73	.00	87.65	48,633.38
1,128,753.01	.00	42,476.96	1,171,229.97
316,713.21	15,643.59	5,079.11	337,435.91
40,542.36	.00	8,019.16	48,561.52
18,973.89	.00	(-) 1,544.42	17,429.47
74,087.85	.00	2,606.42	76,694.27
125,448.91	.00	2,103.76	127,552.67
288,090.80	.00	(-) 10,780.52	277,310.28
$ 10,027,523.82	$ 4,519,909.19	$ 103,514.13	$ 14,650,947.14

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1984

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL	UNRESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$(-)6,864,523.88	$ 8,459,797.46	$ 1,595,273.58	$ 1,595,273.58
Georgia State University	886,931.59	288,028.12	1,174,959.71	1,174,959.71
Medical College of Georgia	1,333,261.98	859,869.42	2,193,131.40	2,193,131.40
University of Georgia	1,525,035.03	8,168,705.02	9,693,740.05	9,693,740.05
SENIOR COLLEGES				
Albany State College	52,578.47	129,995.84	182,574.31	182,574.31
Armstrong State College	69,536.24	28,088.87	97,625.11	97,625.11
Augusta College	18,151.05	41,641.77	59,792.82	59,792.82
Columbus College	184,033.14	29,219.68	213,252.82	213,252.82
Fort Valley State College	(-) 670,332.03	1,106,192.55	435,860.52	435,860.52
Georgia College	4,558.37	65,022.26	69,580.63	69,580.63
Georgia Southern College	(-) 254,255.16	408,281.48	154,026.32	154,026.32
Georgia Southwestern College	262,370.52	37,260.79	299,631.31	299,631.31
Kennesaw College	13,903.40	7,838.94	21,742.34	21,742.34
North Georgia College	(-) 2,426.35	53,436.94	51,010.59	51,010.59
Savannah State College	(-) 58,093.99	101,356.05	43,262.06	43,262.06
Southern Technical Institute	13,571.08	65,597.94	79,169.02	79,169.02
Valdosta State College	(-)1,533,476.36	1,598,306.13	64,829.77	64,829.77
West Georgia College	(-) 1,568.09	46,026.30	44,458.21	44,458.21
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	(-) 62,442.62	93,947.72	31,505.10	31,505.10
Albany Junior College	(-) 219.97	36,706.31	36,486.34	36,486.34
Atlanta Junior College	26,186.73	3,104.72	29,291.45	29,291.45
Bainbridge Junior College	(-) 21,140.21	21,509.55	369.34	369.34
Brunswick Junior College	(-) 65,134.54	67,509.17	2,374.63	2,374.63
Clayton Junior College	(-) 120,385.68	159,888.18	39,502.50	39,502.50
Dalton Junior College	15,261.85	9,157.59	24,419.44	24,419.44
Emanuel County Junior College	(-) 19,784.31	31,628.36	11,844.05	11,844.05
Floyd Junior College	(-) 11,361.40	72,938.99	61,577.59	61,577.59
Gainesville Junior College	(-) 10,940.15	14,880.63	3,940.48	3,940.48
Gordon Junior College	8,806.69	.00	8,806.69	8,806.69
Macon Junior College	(-) 40,664.48	41,272.25	607.77	607.77
Middle Georgia College	339,576.46	.00	339,576.46	339,576.46
South Georgia College	68,463.25	17,352.41	85,815.66	85,815.66
Waycross Junior College	(-) 38,840.47	90,122.40	51,281.93	51,281.93
OTHER				
Skidaway Institute of Oceanography	(-) 129,097.21	201,698.97	72,601.76	72,601.76
	$(-)5,082,461.05	$ 22,356,382.81	$ 17,273,921.76	$ 17,273,921.76

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1984

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	INVENTORIES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 4,923,768.22	$ .00	$ 345,070.95	$ 1,068,109.39
Georgia State University	3,506,728.75	.00	174,139.79	635,975.16
Medical College of Georgia	486,178.87	.00	19,887.80	285,149.37
University of Georgia	10,014,480.63	.00	374,017.10	2,421,536.66
SENIOR COLLEGES				
Albany State College	(-) 354,306.29	.00	211,286.87	56,017.99
Armstrong State College	501,346.59	.00	35,316.51	116,084.64
Augusta College	97,192.58	.00	25,830.68	211,060.48
Columbus College	538,557.52	46,695.00	10,632.49	249,521.16
Fort Valley State College	(-) 144,459.48	.00	214,799.11	79,168.42
Georgia College	726,817.12	.00	47,615.75	197,777.46
Georgia Southern College	1,563,397.42	.00	166,323.12	479,369.80
Georgia Southwestern College	307,207.33	.00	21,395.94	161,918.56
Kennesaw College	433,833.11	.00	1,704.24	197,893.26
North Georgia College	1,094,133.34	.00	15,834.24	214,773.87
Savannah State College	454,865.85	.00	44,558.70	102,140.18
Southern Technical Institute	297,763.14	.00	7,201.23	176,369.95
Valdosta State College	1,486,857.46	.00	21,562.54	392,032.96
West Georgia College	2,474,156.65	57,743.20	.00	339,666.65
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	190,208.43	.00	63,489.93	220,919.55
Albany Junior College	213,691.19	.00	15,335.61	65,979.34
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	28,686.57	.00	7,789.60	31,045.47
Brunswick Junior College	103,963.04	44,745.60	15,052.25	72,458.78
Clayton Junior College	314,300.43	.00	10,485.90	106,040.32
Dalton Junior College	130,519.62	.00	15,200.56	82,049.50
Emanuel County Junior College	59,266.84	.00	420.73	27,481.05
Floyd Junior College	144,782.96	.00	302.76	62,342.29
Gainesville Junior College	262,542.94	.00	5,149.32	53,965.49
Gordon Junior College	63,647.72	.00	9,936.41	47,256.24
Macon Junior College	290,038.65	.00	3,050.63	88,607.73
Middle Georgia College	42,784.94	.00	52,560.57	158,174.62
South Georgia College	280,290.84	.00	5,091.12	55,875.40
Waycross Junior College	30,445.50	.00	1,609.53	20,849.17
OTHER				
Skidaway Institute of Oceanography	(-) 679.54	.00	325.00	380.00
	$ 30,563,008.94	$ 149,183.80	$ 1,942,976.98	$ 8,477,990.91

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1984

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
TOTAL	CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 6,336,948.56	$ 237,193.82	$ 4,321,365.73	$ 1,778,389.01	$ 6,336,948.56
4,316,843.70	85,949.37	1,284,998.52	2,945,895.81	4,316,843.70
791,216.04	63,177.91	728,038.13	.00	791,216.04
12,810,034.39	450,958.04	6,507,523.03	5,851,553.32	12,810,034.39
(-) 87,001.43	2,936.63	85,733.99	(-) 175,672.05	(-) 87,001.43
652,747.74	25,535.82	374,660.04	252,551.88	652,747.74
334,083.74	15,372.42	318,711.32	.00	334,083.74
845,406.17	2,199.11	469,118.48	374,088.58	845,406.17
149,508.05	11,825.18	137,682.87	.00	149,508.05
972,210.33	17,196.57	955,013.76	.00	972,210.33
2,209,090.34	251,103.22	1,347,382.68	610,604.44	2,209,090.34
490,521.83	885.15	489,636.68	.00	490,521.83
633,430.61	318.95	540,321.94	92,789.72	633,430.61
1,324,741.45	9,770.40	781,130.11	533,840.94	1,324,741.45
601,564.73	45.00	253,133.84	348,385.89	601,564.73
481,334.32	24,889.10	396,658.59	59,786.63	481,334.32
1,900,452.96	30,343.03	1,285,807.08	584,302.85	1,900,452.96
2,871,566.50	10,289.95	1,758,758.63	1,102,517.92	2,871,566.50
474,617.91	710.31	473,907.60	.00	474,617.91
295,006.14	6,572.96	278,664.96	9,768.22	295,006.14
.00	.00	.00	.00	.00
67,521.64	5,292.11	62,229.53	.00	67,521.64
236,219.67	.00	228,832.91	7,386.76	236,219.67
430,826.65	31,812.49	362,496.98	36,517.18	430,826.65
227,769.68	.00	227,769.68	.00	227,769.68
87,168.62	.00	43,964.85	43,203.77	87,168.62
207,428.01	7,960.04	184,771.78	14,696.19	207,428.01
321,657.75	.00	245,608.00	76,049.75	321,657.75
120,840.37	.00	106,160.76	14,679.61	120,840.37
381,697.01	1,574.06	254,697.38	125,425.57	381,697.01
253,520.13	2,028.84	262,832.09	(-) 11,340.80	253,520.13
341,257.36	2,694.29	135,676.15	202,886.92	341,257.36
52,904.20	5,974.00	43,716.84	3,213.36	52,904.20
25.46	.00	25.46	.00	25.46
$ 41,133,160.63	$ 1,304,608.77	$ 24,947,030.39	$ 14,881,521.47	$ 41,133,160.63

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1984

	ASSETS				FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 537,229.17	$ 4,640,373.03	$ .00	$ 5,177,602.20	$ 5,177,602.20
Georgia State University	113,072.90	2,232,470.43	.00	2,345,543.33	2,345,543.33
Medical College of Georgia	361,693.91	5,165,055.86	.00	5,526,749.77	5,526,749.77
University of Georgia	1,114,320.34	9,384,731.20	.00	10,499,051.54	10,499,051.54
SENIOR COLLEGES					
Albany State College	52,695.45	543,970.51	.00	596,665.96	596,665.96
Armstrong State College	65,101.49	60,509.52	.00	125,611.01	125,611.01
Augusta College	42,923.97	459,703.38	5,902.00	508,529.35	508,529.35
Columbus College	63,583.84	449,195.46	.00	512,779.30	512,779.30
Fort Valley State College	32,559.13	1,098,362.15	.00	1,130,921.28	1,130,921.28
Georgia College	316,011.40	565,434.48	.00	881,445.88	881,445.88
Georgia Southern College	110,397.18	2,602,008.39	.00	2,712,405.57	2,712,405.57
Georgia Southwestern College	145,734.78	357,319.12	.00	503,053.90	503,053.90
Kennesaw College	13,289.27	89,385.27	.00	102,674.54	102,674.54
North Georgia College	95,463.24	800,609.18	.00	896,072.42	896,072.42
Savannah State College	108,096.85	1,033,072.37	.00	1,141,169.22	1,141,169.22
Southern Technical Institute	62,900.73	242,287.28	.00	305,188.01	305,188.01
Valdosta State College	202,557.81	1,731,426.72	.00	1,933,984.53	1,933,984.53
West Georgia College	83,559.76	1,815,511.47	.00	1,899,071.23	1,899,071.23
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	62,965.39	524,700.37	.00	587,665.76	587,665.76
Albany Junior College	76,247.86	72,263.00	.00	148,510.86	148,510.86
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	529.95	7,663.63	.00	8,193.58	8,193.58
Brunswick Junior College	39,882.32	25,270.67	.00	65,152.99	65,152.99
Clayton Junior College	39,626.76	99,579.24	.00	139,206.00	139,206.00
Dalton Junior College	.00	.00	.00	.00	.00
Emanuel County Junior College	798.00	299.00	.00	1,097.00	1,097.00
Floyd Junior College	11,183.39	25,288.96	.00	36,472.35	36,472.35
Gainesville Junior College	.00	.00	.00	.00	.00
Gordon Junior College	28,012.59	36,179.80	.00	64,192.39	64,192.39
Macon Junior College	3,518.71	32,738.41	.00	36,257.12	36,257.12
Middle Georgia College	43,079.08	212,521.03	.00	255,600.11	255,600.11
South Georgia College	59,425.92	1,165,003.76	.00	1,224,429.68	1,224,429.68
Waycross Junior College	1,530.00	958.53	.00	2,488.53	2,488.53
OTHER					
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00
	$ 3,887,991.19	$35,473,892.22	$ 5,902.00	$39,367,785.41	$39,367,785.41

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1984

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,311,295.44	$ 1,636,327.63	$ 12,947,623.07	$ 12,947,623.07
Georgia State University	43,747.94	.00	43,747.94	43,747.94
Medical College of Georgia	(-) 46,027.52	2,652,587.52	2,606,560.00	2,606,560.00
University of Georgia	8,004,416.95	6,138,250.33	14,142,667.28	14,142,667.28
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	56,116.00	.00	56,116.00	56,116.00
Augusta College	31,230.03	78,027.06	109,257.09	109,257.09
Columbus College	400,750.52	78,598.81	479,349.33	479,349.33
Fort Valley State College	71,740.00	19,392.46	91,132.46	91,132.46
Georgia College	879,693.81	757,025.92	1,636,719.73	1,636,719.73
Georgia Southern College	53,814.00	.00	53,814.00	53,814.00
Georgia Southwestern College	150.08	527,347.38	527,497.46	527,497.46
Kennesaw College	289,985.77	62,674.71	352,660.48	352,660.48
North Georgia College	600,924.38	321,227.49	922,151.87	922,151.87
Savannah State College	14,000.00	.00	14,000.00	14,000.00
Southern Technical Institute	20,797.54	.00	20,797.54	20,797.54
Valdosta State College	230,908.39	459,788.26	690,696.65	690,696.65
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	27,820.16	40,078.09	67,898.25	67,898.25
Clayton Junior College	122,385.73	.00	122,385.73	122,385.73
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,549.28	.00	7,549.28	7,549.28
Floyd Junior College	23,920.16	.00	23,920.16	23,920.16
Gainesville Junior College	7,375.16	.00	7,375.16	7,375.16
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	7,507.21	.00	7,507.21	7,507.21
South Georgia College	152,518.73	.00	152,518.73	152,518.73
Waycross Junior College	32,585.38	.00	32,585.38	32,585.38
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 22,345,205.14	$ 12,771,325.66	$ 35,116,530.80	$ 35,116,530.80

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1984

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 629,487.45	$ .00	$ 220,092.13	$ 849,579.58
Georgia State University	147,026.07	.00	.00	147,026.07
Medical College of Georgia	953,078.42	.00	700,000.00	1,653,078.42
University of Georgia	3,402,814.06	.00	13,866.03	3,416,680.11
SENIOR COLLEGES				
Albany State College	(-) 6,009.78	8,552.12	11,700.24	14,242.58
Armstrong State College	2,685.40	.00	.00	2,685.40
Augusta College	30,820.59	.00	.00	30,820.59
Columbus College	201,749.51	.00	49,000.00	250,749.51
Fort Valley State College	39,022.26	.00	.00	39,022.26
Georgia College	(-) 5,919.82	.00	72,381.37	66,461.55
Georgia Southern College	302,703.01	.00	2,365.00	305,068.01
Georgia Southwestern College	19,744.48	.00	20,590.81	40,335.29
Kennesaw College	20,798.54	.00	.00	20,798.54
North Georgia College	29,007.92	.00	6,714.08	35,722.00
Savannah State College	206,395.55	.00	975.00	207,370.55
Southern Technical Institute	73,205.11	.00	.00	73,205.11
Valdosta State College	250,285.76	.00	.00	250,285.76
West Georgia College	200,634.28	.00	.00	200,634.28
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.42	.00	.00	.42
Albany Junior College	18,275.04	.00	.00	18,275.04
Atlanta Junior College	1,795.32	.00	.00	1,795.32
Bainbridge Junior College	13,073.83	.00	.00	13,073.83
Brunswick Junior College	61,265.00	.00	970.00	62,235.00
Clayton Junior College	35,892.38	.00	.00	35,892.38
Dalton Junior College	58,618.68	.00	.00	58,618.68
Emanuel County Junior College	62,436.23	.00	.00	62,436.23
Floyd Junior College	102,402.54	.00	1,283.00	103,685.54
Gainesville Junior College	(-) 1,932.50	.00	1,932.50	.00
Gordon Junior College	21,283.38	.00	450.00	21,733.38
Macon Junior College	144,166.28	.00	.00	144,166.28
Middle Georgia College	(-) 2,416.00	.00	2,416.00	.00
South Georgia College	(-) 212.07	.00	38,577.75	38,365.68
Waycross Junior College	8,889.00	.00	1,592.53	10,481.53
OTHER				
Skidaway Institute of Oceanography	10,826.17	.00	.00	10,826.17
	$ 7,031,892.53	$ 8,552.12	$ 1,144,906.44	$ 8,185,351.09

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1984

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 849,579.58	$ .00	$ .00	$ 849,579.58
98,931.88	48,094.19	.00	147,026.07
1,632,710.63	.00	20,367.79	1,653,078.42
3,116,654.43	298,091.59	1,934.09	3,416,680.11
5,690.46	8,552.12	.00	14,242.58
2,047.00	.00	638.40	2,685.40
30,805.52	.00	15.07	30,820.59
250,683.18	.00	66.33	250,749.51
51,844.63	.00	(-) 12,822.37	39,022.26
62,815.12	.00	3,646.43	66,461.55
305,068.01	.00	.00	305,068.01
37,440.00	.00	2,895.29	40,335.29
15,019.00	5,779.54	.00	20,798.54
12,412.91	23,000.00	309.09	35,722.00
190,694.27	.00	16,676.28	207,370.55
72,334.70	.00	870.41	73,205.11
250,285.76	.00	.00	250,285.76
200,634.28	.00	.00	200,634.28
.00	.00	.42	.42
18,190.03	.00	85.01	18,275.04
.00	.00	1,795.32	1,795.32
11,824.36	.00	1,249.47	13,073.83
62,235.00	.00	.00	62,235.00
30,455.20	1,250.01	4,187.17	35,892.38
58,618.68	.00	.00	58,618.68
5,635.68	56,800.55	.00	62,436.23
6,991.13	96,643.00	51.41	103,685.54
.00	.00	.00	.00
21,216.60	.00	516.78	21,733.38
6,950.00	136,625.18	591.10	144,166.28
.00	.00	.00	.00
38,262.47	.00	103.21	38,365.68
10,481.53	.00	.00	10,481.53
.00	.00	10,826.17	10,826.17
$ 7,456,512.04	$ 674,836.18	$ 54,002.87	$ 8,185,351.09

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1984

				ASSETS
				INVESTMENT
	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,759,605.45	$ 119,121,616.87	$ 13,295,022.52	$ 107,620,321.47
Georgia State University	5,815,180.28	53,238,939.26	1,386,185.06	40,810,936.62
Medical College of Georgia	3,958,336.28	84,813,785.97	2,224,125.48	50,602,571.02
University of Georgia	6,142,906.70	188,747,436.81	10,319,445.65	143,321,371.63
SENIOR COLLEGES				
Albany State College	994,577.33	11,184,660.37	1,885,141.34	3,840,555.87
Armstrong State College	258,253.82	10,626,912.71	801,669.14	5,275,916.14
Augusta College	2,047,611.49	13,732,176.96	551,702.42	6,784,357.44
Columbus College	1,307,427.39	15,372,448.33	739,008.90	7,142,507.24
Fort Valley State College	638,326.39	20,791,620.84	2,428,577.69	9,426,896.59
Georgia College	383,495.90	17,432,916.27	1,192,281.69	6,496,548.16
Georgia Southern College	48,899.00	33,527,932.50	1,735,850.92	15,018,686.99
Georgia Southwestern College	5,580.00	15,289,879.18	833,264.62	5,660,874.62
Kennesaw College	121,415.00	11,502,070.25	555,970.37	4,919,617.64
North Georgia College	295,440.49	15,560,739.19	1,405,362.99	4,960,270.80
Savannah State College	324,692.00	18,379,903.43	3,710,417.72	7,260,293.68
Southern Technical Institute	805,984.73	8,994,810.62	270,491.83	5,491,000.69
Valdosta State College	1,377,661.27	29,169,489.16	1,926,267.42	9,725,900.76
West Georgia College	456,338.44	30,505,908.95	945,674.21	10,551,888.72
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	67,441.25	13,874,141.45	2,415,742.26	3,842,837.68
Albany Junior College	989,112.73	6,216,820.90	128,984.48	2,917,633.68
Atlanta Junior College	1,361,635.71	6,775,682.90	504,537.98	2,544,547.34
Bainbridge Junior College	91,468.56	3,539,631.84	436,002.13	1,053,945.22
Brunswick Junior College	1,142,470.23	6,400,273.04	290,236.32	2,079,663.70
Clayton Junior College	394,001.11	8,710,087.98	1,519,801.46	3,358,303.64
Dalton Junior College	72,465.30	6,305,610.28	1,053,858.51	2,782,392.57
Emanuel County Junior College	152,859.45	1,839,312.23	615,645.34	1,124,120.71
Floyd Junior College	169,490.00	7,149,418.40	611,744.29	2,049,303.78
Gainesville Junior College	111,990.00	4,585,459.98	372,283.72	2,103,536.86
Gordon Junior College	158,507.89	7,463,548.92	136,644.10	2,304,787.59
Macon Junior College	439,707.17	5,107,375.65	1,177,243.31	2,403,071.49
Middle Georgia College	18,400.00	9,780,096.12	632,664.18	3,654,829.05
South Georgia College	175,873.74	10,667,037.22	454,588.66	2,488,843.86
Waycross Junior College	197,990.00	3,362,454.52	295,600.23	1,125,185.39
OTHER				
Skidaway Institute of Oceanography	449,460.00	2,955,512.52	872,039.02	2,277,606.54
	$ 42,734,605.10	$ 802,725,711.62	$ 57,724,075.96	$ 483,021,125.18

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1984

IN PLANT			FUND EQUITY
DUE TO OTHER FUNDS	CONSTRUCTION IN PROGRESS	TOTAL	INVESTMENT IN GENERAL FIXED ASSETS
$(-) 246,549.36	$ .00	$ 251,550,016.95	$ 251,550,016.95
.00	.00	101,251,241.22	101,251,241.22
.00	253,212.75	141,852,031.50	141,852,031.50
(-) 915,611.57	.00	347,615,549.22	347,615,549.22
.00	.00	17,904,934.91	17,904,934.91
.00	.00	16,962,751.81	16,962,751.81
.00	.00	23,115,848.31	23,115,848.31
.00	.00	24,561,391.86	24,561,391.86
.00	.00	33,285,421.51	33,285,421.51
.00	.00	25,505,242.02	25,505,242.02
.00	.00	50,331,369.41	50,331,369.41
.00	.00	21,789,598.42	21,789,598.42
.00	.00	17,099,073.26	17,099,073.26
.00	.00	22,221,813.47	22,221,813.47
.00	.00	29,675,306.83	29,675,306.83
.00	.00	15,562,287.87	15,562,287.87
.00	.00	42,199,318.61	42,199,318.61
(-) 57,743.20	.00	42,402,067.12	42,402,067.12
.00	68,846.78	20,269,009.42	20,269,009.42
.00	.00	10,252,551.79	10,252,551.79
.00	.00	11,186,403.93	11,186,403.93
.00	1,809.18	5,122,856.93	5,122,856.93
.00	.00	9,912,643.29	9,912,643.29
.00	.00	13,982,194.19	13,982,194.19
.00	.00	10,214,326.66	10,214,326.66
.00	.00	3,731,937.73	3,731,937.73
.00	.00	9,979,956.47	9,979,956.47
.00	.00	7,173,270.56	7,173,270.56
.00	.00	10,063,488.50	10,063,488.50
.00	.00	9,127,397.62	9,127,397.62
.00	.00	14,085,989.35	14,085,989.35
.00	.00	13,786,343.48	13,786,343.48
.00	.00	4,981,230.14	4,981,230.14
.00	.00	6,554,618.08	6,554,618.08
$(-) 1,219,904.13	$ 323,868.71	$ 1,385,309,482.44	$ 1,385,309,482.44

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1984

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 402,641.94	$ 13,187.00	$ 415,828.94
Georgia State University	1,099,759.84	12,545.25	1,112,305.09
Medical College of Georgia	80,187.38	.00	80,187.38
University of Georgia	1,111,552.33	.00	1,111,552.33
SENIOR COLLEGES			
Albany State College	(-) 166,598.19	42,680.62	(-) 123,917.57
Armstrong State College	97,715.04	2,470.58	100,185.62
Augusta College	89,179.98	387.01	89,566.99
Columbus College	293,101.07	5,312.27	298,413.34
Fort Valley State College	(-) 52,139.97	19,497.10	(-) 32,642.87
Georgia College	57,933.76	224.00	58,157.76
Georgia Southern College	107,842.02	85,741.29	193,583.31
Georgia Southwestern College	130,752.60	247.00	130,999.60
Kennesaw College	109,251.85	44.00	109,295.85
North Georgia College	110,617.20	95.00	110,712.20
Savannah State College	(-) 115,774.55	2,730.70	(-) 113,043.85
Southern Technical Institute	202,737.24	7,016.00	209,753.24
Valdosta State College	121,434.70	.00	121,434.70
West Georgia College	254,429.82	.00	254,429.82
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	38,919.19	3,360.00	42,279.19
Albany Junior College	45,202.52	.00	45,202.52
Atlanta Junior College	49,474.17	98.67	49,572.84
Bainbridge Junior College	2,978.41	248.24	3,226.65
Brunswick Junior College	16,835.34	.00	16,835.34
Clayton Junior College	65,425.72	285.00	65,710.72
Dalton Junior College	34,783.41	600.00	35,383.41
Emanuel County Junior College	6,080.33	.00	6,080.33
Floyd Junior College	22,975.03	70.00	23,045.03
Gainesville Junior College	59,889.34	.00	59,889.34
Gordon Junior College	15,219.05	.00	15,219.05
Macon Junior College	5,558.47	.00	5,558.47
Middle Georgia College	15,809.99	620.00	16,429.99
South Georgia College	38,461.25	112.00	38,573.25
Waycross Junior College	4,913.16	393.87	5,307.03
OTHER			
Skidaway Institute of Oceanography	.00	.00	.00
	$ 4,357,149.44	$ 197,965.60	$ 4,555,115.04

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1984

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 122,023.64	$ 132,969.78	$ 160,835.52	$ 415,828.94
71,627.82	265,542.00	775,135.27	1,112,305.09
.00	12,121.00	68,066.38	80,187.38
59,104.15	83,983.50	968,464.68	1,111,552.33
22,331.90	24,350.00	(-) 170,599.47	(-) 123,917.57
3,907.36	77,071.50	19,206.76	100,185.62
12,471.07	26,985.00	50,110.92	89,566.99
27,574.28	78,652.00	192,187.06	298,413.34
2,591.37	13,545.11	(-) 48,779.35	(-) 32,642.87
4,140.83	15,105.00	38,911.93	58,157.76
6,020.69	152,945.62	34,617.00	193,583.31
.00	34,335.00	96,664.60	130,999.60
4,110.00	65,884.00	39,301.85	109,295.85
3,624.65	16,298.26	90,789.29	110,712.20
40,554.72	.00	(-) 153,598.57	(-) 113,043.85
3,387.64	39,948.00	166,417.60	209,753.24
40,374.36	130,347.00	(-) 49,286.66	121,434.70
13,426.01	88,211.00	152,792.81	254,429.82
22.40	15,736.00	26,520.79	42,279.19
735.69	9,300.00	35,166.83	45,202.52
12,856.55	9,810.00	26,906.29	49,572.84
28.50	1,540.00	1,658.15	3,226.65
393.64	9,840.00	6,601.70	16,835.34
9.50	13,040.00	52,661.22	65,710.72
4,195.87	3,340.00	27,847.54	35,383.41
.00	810.00	5,270.33	6,080.33
570.63	3,450.00	19,024.40	23,045.03
1,739.75	31,980.71	26,168.88	59,889.34
426.10	4,480.00	10,312.95	15,219.05
.00	.00	5,558.47	5,558.47
62.25	5,325.00	11,042.74	16,429.99
5,595.00	6,488.00	26,490.25	38,573.25
1,125.41	1,200.00	2,981.62	5,307.03
.00	.00	.00	.00
$ 465,031.78	$ 1,374,633.48	$ 2,715,449.78	$ 4,555,115.04

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1984

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 3,207,926.54	$ 35.53	$ 3,207,962.07
Georgia State University	2,260,785.99	3,300.94	2,264,086.93
Medical College of Georgia	3,621,637.53	70,730.85	3,692,368.38
University of Georgia	8,657,027.48	943.84	8,657,971.32
SENIOR COLLEGES			
Albany State College	12,355.16	3,251.96	15,607.12
Armstrong State College	192,923.19	.00	192,923.19
Augusta College	349,603.78	2,401.03	352,004.81
Columbus College	50,250.27	.00	50,250.27
Fort Valley State College	178,929.50	46,019.78	224,949.28
Georgia College	129,373.99	.00	129,373.99
Georgia Southern College	1,010,661.23	.00	1,010,661.23
Georgia Southwestern College	114,055.36	9.28	114,064.64
Kennesaw College	34,985.67	800.00	35,785.67
North Georgia College	184,697.47	.00	184,697.47
Savannah State College	129,177.92	715.25	129,893.17
Southern Technical Institute	57,991.10	439.59	58,430.69
Valdosta State College	116,778.75	.00	116,778.75
West Georgia College	132,255.52	.00	132,255.52
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	137,234.52	229.68	137,464.20
Albany Junior College	45,680.56	.00	45,680.56
Atlanta Junior College	3,169.72	29,676.66	32,846.38
Bainbridge Junior College	18,946.89	1,732.13	20,679.02
Brunswick Junior College	7,313.07	1,137.51	8,450.58
Clayton Junior College	23,521.16	.00	23,521.16
Dalton Junior College	11,688.74	.00	11,688.74
Emanuel County Junior College	16,237.15	.00	16,237.15
Floyd Junior College	44,632.25	43.94	44,676.19
Gainesville Junior College	72,661.51	7.04	72,668.55
Gordon Junior College	12,696.55	.00	12,696.55
Macon Junior College	58,102.90	.00	58,102.90
Middle Georgia College	(-) 79,522.65	160,004.84	80,482.19
South Georgia College	64,572.73	.00	64,572.73
Waycross Junior College	12,158.74	195.25	12,353.99
OTHER			
Skidaway Institute of Oceanography	(-) 88.54	88.54	.00
	$ 20,890,421.75	$ 121,763.64	$ 21,212,185.39

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1984

LIABILITIES AND FUND EQUITY		
	FUND EQUITY	
CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL
$ 2,621,158.94	$ 586,803.13	$ 3,207,962.07
789,649.09	1,474,437.84	2,264,086.93
3,162,035.59	530,332.79	3,692,368.38
7,320,298.21	1,337,673.11	8,657,971.32
350.00	15,257.12	15,607.12
13,039.11	179,884.08	192,923.19
18,465.78	333,539.03	352,004.81
30,549.54	19,700.73	50,250.27
126,901.69	98,047.59	224,949.28
66,077.24	63,296.75	129,373.99
910,103.56	100,557.67	1,010,661.23
23,063.61	91,001.03	114,064.64
27,744.41	8,041.26	35,785.67
11,344.73	173,352.74	184,697.47
13,549.52	116,343.65	129,893.17
19,034.15	39,396.54	58,430.69
28,057.94	88,720.81	116,778.75
23,519.73	108,735.79	132,255.52
34,230.83	103,233.37	137,464.20
9,754.24	35,926.32	45,680.56
.00	32,846.38	32,846.38
6,771.75	13,907.27	20,679.02
4,040.23	4,410.35	8,450.58
10,342.49	13,178.67	23,521.16
3,711.03	7,977.71	11,688.74
12,935.01	3,302.14	16,237.15
9,891.04	34,785.15	44,676.19
39,080.97	33,587.58	72,668.55
8,729.75	3,966.80	12,696.55
10,738.11	47,364.79	58,102.90
6,410.13	74,072.06	80,482.19
28,770.49	35,802.24	64,572.73
8,136.05	4,217.94	12,353.99
.00	.00	.00
$ 15,398,484.96	$ 5,813,700.43	$ 21,212,185.39

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,069,516.92	$ .00
Unreserved (Surplus)	(-) 1,167.54	64,600.18
Georgia State University		
Reserved	3,454,861.35	.00
Unreserved (Surplus)	94,425.71	17,484.68
Medical College of Georgia		
Reserved	440,788.59	.00
Unreserved (Surplus)	52,884.86	(-) 88,058.90
University of Georgia		
Reserved	4,020,036.60	.00
Unreserved (Surplus)	114,658.97	84,375.42
SENIOR COLLEGES		
Albany State College		
Reserved	211,273.24	.00
Unreserved (Surplus)	(-) 5,151.89	4,627.55
Armstrong State College		
Reserved	315,532.35	.00
Unreserved (Surplus)	31,342.20	3,433.40
Augusta College		
Reserved	385,465.65	.00
Unreserved (Surplus)	2,908.78	20,028.12
Columbus College		
Reserved	734,099.00	.00
Unreserved (Surplus)	1,824.82	661.95
Fort Valley State College		
Reserved	206,608.00	.00
Unreserved (Surplus)	80,609.59	11,779.90
Georgia College		
Reserved	382,313.35	.00
Unreserved (Surplus)	2,805.40	7,558.75
Georgia Southern College		
Reserved	794,783.84	.00
Unreserved (Surplus)	401.15	13,781.89
Georgia Southwestern College		
Reserved	318,045.50	.00
Unreserved (Surplus)	7,173.24	3,000.65
Kennesaw College		
Reserved	449,987.25	.00
Unreserved (Surplus)	2,991.73	136.77
North Georgia College		
Reserved	200,399.00	.00
Unreserved (Surplus)	6,102.84	13,039.84
Savannah State College		
Reserved	228,726.00	.00
Unreserved (Surplus)	18,279.87	(-) 8,892.99
Southern Technical Institute		
Reserved	420,760.18	.00
Unreserved (Surplus)	27,186.97	15,722.82
Valdosta State College		
Reserved	690,834.92	.00
Unreserved (Surplus)	2,267.35	30,568.27
West Georgia College		
Reserved	644,932.93	.00
Unreserved (Surplus)	15,013.47	4,826.48
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	229,933.00	.00
Unreserved (Surplus)	1,021.52	778.90
Albany Junior College		
Reserved	701,295.60	.00
Unreserved (Surplus)	2,558.79	45.12
Atlanta Junior College		
Reserved	241,432.00	.00
Unreserved (Surplus)	37,967.83	[illegible],196.06
Bainbridge Junior College		
Reserved	45,597.00	.00
Unreserved (Surplus)	5,036.16	7,596.20

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1984
$ 224,330.13	$ .00	$ 3,293,847.05
(-) 37,926.64	1,167.54	26,673.54
287,057.38	.00	3,741,918.73
48,643.69	(-) 94,425.71	66,128.37
38,221.73	.00	479,010.32
96,562.87	(-) 52,884.86	8,503.97
373,566.94	.00	4,393,603.54
(-) 83,479.72	(-) 114,658.97	895.70
25,020.54	.00	236,293.78
(-) 1,412.52	5,151.89	3,215.03
(-) 3,042.41	.00	312,489.94
904.92	(-) 31,342.20	4,338.32
84,549.63	.00	470,015.28
(-) 18,263.36	(-) 2,908.78	1,764.76
(-) 17,002.74	.00	717,096.26
4,035.58	(-) 1,824.82	4,697.53
(-) 5,477.00	.00	201,131.00
17,022.27	(-) 80,609.59	28,802.17
31,725.06	.00	414,038.41
3,061.90	(-) 2,805.40	10,620.65
125,202.21	.00	919,986.05
(-) 8,934.76	(-) 401.15	4,847.13
265,923.50	.00	583,969.00
(-) 248,472.84	(-) 7,173.24	(-) 245,472.19
88,303.98	.00	538,291.23
1,225.16	(-) 2,991.73	1,361.93
(-) 2,492.30	.00	197,906.70
949.75	(-) 6,102.84	13,989.59
6,829.00	.00	235,555.00
6,887.54	(-) 18,279.87	(-) 2,005.45
50,225.08	.00	470,985.26
(-) 13,642.39	(-) 27,186.97	2,080.43
193,866.20	.00	884,701.12
(-) 22,434.32	(-) 2,267.35	8,133.95
79,368.53	.00	724,301.46
(-) 4,475.42	(-) 15,013.47	351.06
1,281.50	.00	231,184.50
172.07	(-) 1,021.52	950.97
27,873.40	.00	229,169.00
4,251.44	(-) 2,558.79	4,296.56
(-) 3,699.60	.00	237,732.40
3,305.51	(-) 37,967.83	5,501.57
9,017.00	.00	54,614.00
1,341.68	(-) 5,036.16	8,937.88

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 146,648.34	$ .00
Unreserved (Surplus)	282.83	2,303.94
Clayton Junior College		
Reserved	293,691.96	.00
Unreserved (Surplus)	5,756.28	2,064.06
Dalton Junior College		
Reserved	137,930.61	.00
Unreserved (Surplus)	2,860.92	(-) 3,940.52
Emanuel County Junior College		
Reserved	24,904.82	.00
Unreserved (Surplus)	86.84	215.77
Floyd Junior College		
Reserved	117,028.43	.00
Unreserved (Surplus)	3,296.35	6,325.16
Gainesville Junior College		
Reserved	152,168.80	.00
Unreserved (Surplus)	81.43	5,253.10
Gordon Junior College		
Reserved	79,681.00	.00
Unreserved (Surplus)	6,193.58	(-) 1,251.17
Macon Junior College		
Reserved	242,542.91	.00
Unreserved (Surplus)	2,011.00	3,986.55
Middle Georgia College		
Reserved	160,751.64	.00
Unreserved (Surplus)	(-) 51,236.78	6,982.01
South Georgia College		
Reserved	115,632.50	.00
Unreserved (Surplus)	1,608.63	826.01
Waycross Junior College		
Reserved	48,414.00	.00
Unreserved (Surplus)	1,897.89	2,086.19
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 19,680,568.07	$ 234,142.16
SUMMARY		
Reserved	$ 19,206,587.28	$ .00
Unreserved (Surplus/Deficit due to/from Board of Regents)	473,980.79	234,142.16
	$ 19,680,568.07	$ 234,142.16

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1984
$(-) 7,577.64	$ .00	$ 139,070.70
491.42	(-) 282.83	2,795.36
(-) 22,716.07	.00	270,975.89
1,454.17	(-) 5,756.28	3,518.23
6,893.12	.00	144,823.73
4,965.45	(-) 2,860.92	1,024.93
(-) 4,419.32	.00	20,485.50
969.32	(-) 86.84	1,185.09
(-) 5,699.21	.00	111,329.22
1,936.49	(-) 3,296.35	8,261.65
2,489.77	.00	154,658.57
(-) 4,654.63	(-) 81.43	598.47
2,259.02	.00	81,940.02
3,106.57	(-) 6,193.58	1,855.40
5,040.77	.00	247,583.68
5,693.97	(-) 2,011.00	9,680.52
(-) 9,420.00	.00	151,331.64
186.07	51,236.78	7,168.08
(-) 14,263.25	.00	101,369.25
276.90	(-) 1,608.63	1,102.91
(-) 5,666.00	.00	42,748.00
990.33	(-) 1,897.89	3,076.52
.00	.00	.00
.00	.00	.00
$ 1,592,307.42	$(-) 473,980.79	$ 21,033,036.86
$ 1,827,568.95	$ .00	$ 21,034,156.23
(-) 235,261.53	(-) 473,980.79	(-) 1,119.37
$ 1,592,307.42	$(-) 473,980.79	$ 21,033,036.86

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Engineering Experiment Station		
Reserved	$ .00	$ .00
Unreserved (Surplus)	(-) 88.50	(-) 49,407.45
Engineering Extension Division		
Reserved	121,765.00	.00
Unreserved (Surplus)	6.31	4,898.44
Medical College of Georgia		
Eugene Talmadge Memorial Hospital		
Reserved	6,908,205.37	.00
Unreserved (Surplus)	14,357.49	1,782,326.36
Family Practice Residency Program		
Reserved	.00	.00
Unreserved (Surplus)	171,716.69	52,162.97
Georgia Radiation Therapy Center		
Reserved	.00	.00
Unreserved (Surplus)	34,283.62	(-) 3,693.50
University of Georgia		
Agricultural Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	36,012.26	(-) 103.23
Cooperative Extension Service		
Reserved	.00	.00
Unreserved (Surplus)	4,731.99	522.50
Marine Institute		
Reserved	.00	.00
Unreserved (Surplus)	132.06	7,921.96
Marine Resources Extension Center		
Reserved	.00	.00
Unreserved (Surplus)	(-) 1,895.63	(-) 2,177.90
Veterinary Medicine Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	1,630.95	.00
Veterinary Medicine Teaching Hospital		
Reserved	.00	.00
Unreserved (Surplus)	1,608.53	(-) 10.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	(-) 112.97	(-) 10,826.17
	$ 7,292,353.17	$ 1,781,613.98
SUMMARY		
Reserved	$ 7,029,970.37	$ .00
Unreserved (Surplus due to Board of Regents)	262,382.80	1,781,613.98
	$ 7,292,353.17	$ 1,781,613.98

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1984
$ .00	$ .00	$ .00
49,407.53	88.50	.08
111,707.25	.00	233,472.25
(-) 3,339.26	(-) 6.31	1,559.18
(-) 2,637,412.02	.00	4,270,793.35
(-) 1,782,326.36	(-) 14,357.49	.00
.00	.00	.00
1,743.78	(-) 171,716.69	53,906.75
.00	.00	.00
3,781.15	(-) 34,283.62	87.65
.00	.00	.00
42,580.19	(-) 36,012.26	42,476.96
15,643.59	.00	15,643.59
4,556.61	(-) 4,731.99	5,079.11
.00	.00	.00
97.20	(-) 132.06	8,019.16
.00	.00	.00
633.48	1,895.63	(-) 1,544.42
.00	.00	.00
2,606.42	(-) 1,630.95	2,606.42
.00	.00	.00
2,113.76	(-) 1,608.53	2,103.76
.00	.00	.00
45.65	112.97	(-) 10,780.52
$(-) 4,188,161.03	$(-) 262,382.80	$ 4,623,423.32
$(-) 2,510,061.18	$ .00	$ 4,519,909.19
(-) 1,678,099.85	(-) 262,382.80	103,514.13
$(-) 4,188,161.03	$(-) 262,382.80	$ 4,623,423.32

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1984

	UNRESERVED BALANCES JULY 1, 1983	ADDITIONS		
		REVENUES IN PERIOD	PRIOR YEAR'S ADJUSTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,303,399.90	$ 79,469,255.79	$ .00	$ 79,469,255.79
Georgia State University	894,691.54	8,224,351.83	.00	8,224,351.83
Medical College of Georgia	2,215,350.72	22,380,882.45	.00	22,380,882.45
University of Georgia	7,673,632.30	56,140,022.02	1,424,162.78	57,564,184.80
SENIOR COLLEGES				
Albany State College	191,718.49	3,676,595.35	.00	3,676,595.35
Armstrong State College	64,969.10	643,555.18	.00	643,555.18
Augusta College	76,635.84	1,129,008.78	.00	1,129,008.78
Columbus College	137,409.87	1,542,901.48	.00	1,542,901.48
Fort Valley State College	402,140.10	6,551,219.17	.00	6,551,219.17
Georgia College	84,429.23	1,181,001.24	.00	1,181,001.24
Georgia Southern College	114,573.91	3,598,954.20	.00	3,598,954.20
Georgia Southwestern College	288,954.13	1,314,456.74	.00	1,314,456.74
Kennesaw College	36,572.20	431,048.15	.00	431,048.15
North Georgia College	52,951.71	649,381.40	.00	649,381.40
Savannah State College	8,055.13	3,663,089.41	.00	3,663,089.41
Southern Technical Institute	65,680.03	1,013,703.82	.00	1,013,703.82
Valdosta State College	64,969.39	3,336,464.73	.00	3,336,464.73
West Georgia College	49,671.72	1,889,381.52	.00	1,889,381.52
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	27,598.70	1,515,162.96	.00	1,515,162.96
Albany Junior College	25,769.61	872,930.30	.00	872,930.30
Atlanta Junior College	12,737.20	1,464,932.43	.00	1,464,932.43
Bainbridge Junior College	141.10	430,073.18	.00	430,073.18
Brunswick Junior College	17,730.88	768,373.32	.00	768,373.32
Clayton Junior College	44,504.07	1,169,674.61	.00	1,169,674.61
Dalton Junior College	46,694.15	667,910.60	.00	667,910.60
Emanuel County Junior College	9,379.50	94,181.47	.00	94,181.47
Floyd Junior College	18,988.73	798,474.60	.00	798,474.60
Gainesville Junior College	21,136.50	352,906.52	.00	352,906.52
Gordon Junior College	2,954.06	206,220.00	.00	206,220.00
Macon Junior College	607.77	438,772.45	.00	438,772.45
Middle Georgia College	39,845.93	941,166.56	.00	941,166.56
South Georgia College	88,255.00	1,169,752.61	.00	1,169,752.61
Waycross Junior College	1,814.52	393,136.56	.00	393,136.56
OTHER				
Skidaway Institute of Oceanography	6,840.04	1,680,521.89	.00	1,680,521.89
	$ 14,090,803.07	$209,799,463.32	$ 1,424,162.78	$211,223,626.10

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESTRICTED FUNDS
YEAR ENDED JUNE 30, 1984

DEDUCTIONS				
TRANSFERS TO OTHER FUNDS				
RESEARCH, INSTRUCTION AND PLANT ADDITIONS	CONTRACT OVERHEAD	STUDENT AID	TOTAL	UNRESERVED BALANCES JUNE 30, 1984
$ 58,079,960.86	$ 17,007,089.75	$ 4,090,331.50	$ 79,177,382.11	$ 1,595,273.58
5,365,395.33	598,722.10	1,979,966.23	7,944,083.66	1,174,959.71
20,045,161.16	1,880,023.13	477,917.48	22,403,101.77	2,193,131.40
46,456,152.44	3,917,092.39	5,170,832.22	55,544,077.05	9,693,740.05
1,980,013.33	131,961.24	1,573,764.96	3,685,739.53	182,574.31
158,981.76	8,863.41	443,054.00	610,899.17	97,625.11
555,639.92	13,593.66	576,618.22	1,145,851.80	59,792.82
496,908.38	19,553.90	950,596.25	1,467,058.53	213,252.82
4,525,863.17	112,492.57	1,879,143.01	6,517,498.75	435,860.52
446,170.77	12,341.57	737,337.50	1,195,849.84	69,580.63
1,904,245.77	84,594.35	1,570,661.67	3,559,501.79	154,026.32
446,983.79	22,483.24	834,312.53	1,303,779.56	299,631.31
99,116.42	2,874.06	343,887.53	445,878.01	21,742.34
224,572.13	20,845.97	405,904.42	651,322.52	51,010.59
1,705,043.64	120,722.59	1,802,116.25	3,627,882.48	43,262.06
552,471.04	72,342.57	375,401.22	1,000,214.83	79,169.02
1,694,324.70	62,765.83	1,579,513.82	3,336,604.35	64,829.77
553,927.50	38,030.53	1,302,637.00	1,894,595.03	44,458.21
670,541.24	29,781.03	810,934.29	1,511,256.56	31,505.10
366,904.64	9,886.48	485,422.45	862,213.57	36,486.34
798,810.20	47,993.19	601,574.79	1,448,378.18	29,291.45
317,934.95	14,614.23	97,295.76	429,844.94	369.34
461,732.51	4,787.06	317,210.00	783,729.57	2,374.63
949,184.61	2,019.37	223,472.20	1,174,676.18	39,502.50
543,972.38	10,973.06	135,239.87	690,185.31	24,419.44
13,217.31	546.21	77,953.40	91,716.92	11,844.05
502,873.58	10,183.22	242,828.94	755,885.74	61,577.59
182,482.40	11,399.54	176,220.60	370,102.54	3,940.48
23,271.82	3,273.75	173,321.80	200,367.37	8,806.69
79,003.67	5,586.78	354,182.00	438,772.45	607.77
274,856.89	9,299.14	357,280.00	641,436.03	339,576.46
527,872.63	11,308.10	633,011.22	1,172,191.95	85,815.66
171,536.36	5,397.11	166,735.68	343,669.15	51,281.93
1,237,586.96	377,173.21	.00	1,614,760.17	72,601.76
$152,412,714.26	$ 24,680,614.34	$ 30,947,178.81	$208,040,507.41	$ 17,273,921.76

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,782,765.10	$ .00
Unreserved	1,773,604.99	3,873,536.16
Georgia State University		
Reserved	909,859.61	.00
Unreserved	2,303,290.45	3,630,138.14
Medical College of Georgia		
Reserved	765,521.93	.00
Unreserved	.00	343,225.07
University of Georgia		
Reserved	6,332,101.68	.00
Unreserved	5,243,153.63	9,245,254.51
SENIOR COLLEGES		
Albany State College		
Reserved	118,984.46	.00
Unreserved	(-) 521,791.56	314,134.04
Armstrong State College		
Reserved	323,747.79	.00
Unreserved	220,582.60	534,417.89
Augusta College		
Reserved	289,929.49	.00
Unreserved	.00	139,416.26
Columbus College		
Reserved	562,021.04	.00
Unreserved	375,510.11	526,762.72
Fort Valley State College		
Reserved	3,880.00	.00
Unreserved	(-) 525,292.84	644,989.66
Georgia College		
Reserved	800,294.44	.00
Unreserved	.00	621,053.60
Georgia Southern College		
Reserved	1,229,419.38	.00
Unreserved	.00	1,121,762.39
Georgia Southwestern College		
Reserved	65,507.87	.00
Unreserved	(-) 14,807.59	436,187.64
Kennesaw College		
Reserved	437,202.84	.00
Unreserved	105,374.28	474,727.19
North Georgia College		
Reserved	721,805.33	.00
Unreserved	377,079.12	977,454.12
Savannah State College		
Reserved	138,551.72	.00
Unreserved	.00	468,006.82
Southern Technical Institute		
Reserved	421,127.46	.00
Unreserved	59,083.92	127,233.50
Valdosta State College		
Reserved	1,043,511.65	.00
Unreserved	496,760.58	1,093,966.55
West Georgia College		
Reserved	1,528,999.19	.00
Unreserved	1,343,883.65	2,258,379.34
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	468,947.18	.00
Unreserved	.00	94,225.33
Albany Junior College		
Reserved	252,646.14	.00
Unreserved	.00	200,004.62
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	54,177.03	.00
Unreserved	.00	25,133.32

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1984
$ 2,130,171.20	$(-) 1,591,570.57	$ 4,321,365.73
(-) 2,095,147.15	(-) 1,773,604.99	1,778,389.01
680,207.32	(-) 305,068.41	1,284,998.52
(-) 684,242.33	(-) 2,303,290.45	2,945,895.81
342,049.76	(-) 379,533.56	728,038.13
(-) 343,225.07	.00	.00
3,421,072.64	(-) 3,245,651.29	6,507,523.03
(-) 3,393,701.19	(-) 5,243,153.63	5,851,553.32
(-) 33,250.47	.00	85,733.99
31,985.47	.00	(-) 175,672.05
278,785.04	(-) 227,872.79	374,660.04
(-) 281,866.01	(-) 220,582.60	252,551.88
139,211.32	(-) 110,429.49	318,711.32
(-) 139,416.26	.00	.00
209,008.60	(-) 301,911.16	469,118.48
(-) 152,674.14	(-) 375,510.11	374,088.58
133,802.87	.00	137,682.87
(-) 119,696.82	.00	.00
676,860.65	(-) 522,141.33	955,013.76
(-) 621,053.60	.00	.00
525,459.68	(-) 407,496.38	1,347,382.68
(-) 511,157.95	.00	610,604.44
424,128.81	.00	489,636.68
(-) 421,380.05	.00	.00
381,905.12	(-) 278,786.02	540,321.94
(-) 381,937.47	(-) 105,374.28	92,789.72
457,029.29	(-) 397,704.51	781,130.11
(-) 443,613.18	(-) 377,079.12	533,840.94
120,338.71	(-) 5,756.59	253,133.84
(-) 119,620.93	.00	348,385.89
91,927.84	(-) 116,396.71	396,658.59
(-) 67,446.87	(-) 59,083.92	[illegible],786.63
573,636.38	(-) 331,340.95	1,285,807.08
(-) 509,663.70	(-) 496,760.58	584,302.85
1,139,431.17	(-) 909,671.73	1,758,758.63
(-) 1,155,861.42	(-) 1,343,883.65	1,102,517.92
92,770.14	(-) 87,809.72	473,907.60
(-) 94,225.33	.00	.00
190,128.60	(-) 164,109.78	278,664.96
(-) 190,236.40	.00	9,768.22
.00	.00	.00
.00	.00	.00
25,129.53	(-) 17,077.03	62,229.53
(-) 25,133.32	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 201,608.26	$ .00
Unreserved	21,269.62	132,067.34
Clayton Junior College		
Reserved	320,667.10	.00
Unreserved	24,145.26	322,077.04
Dalton Junior College		
Reserved	233,393.74	.00
Unreserved	.00	138,602.92
Emanuel County Junior College		
Reserved	36,332.74	.00
Unreserved	35,935.33	64,768.62
Floyd Junior College		
Reserved	170,726.22	.00
Unreserved	.00	145,054.43
Gainesville Junior College		
Reserved	217,772.83	.00
Unreserved	63,911.02	272,172.68
Gordon Junior College		
Reserved	90,794.17	.00
Unreserved	1,052.90	67,846.01
Macon Junior College		
Reserved	221,007.02	.00
Unreserved	106,822.07	303,737.01
Middle Georgia College		
Reserved	268,720.33	.00
Unreserved	(-) 38,041.10	36,021.86
South Georgia College		
Reserved	167,431.34	.00
Unreserved	7,409.83	258,930.16
Waycross Junior College		
Reserved	31,531.67	.00
Unreserved	8,547.72	32,595.31
OTHER		
Skidaway Institute of Oceanography		
Reserved	890.12	.00
Unreserved	1,417.53	(-) 274.54
	$ 33,680,778.69	$ 28,923,607.72
SUMMARY		
Reserved	$ 22,211,876.87	$ .00
Unreserved	11,468,901.82	28,923,607.72
	$ 33,680,778.69	$ 28,923,607.72

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1984
$ 169,424.05	$(-) 142,199.40	$ 228,832.91
(-) 124,680.58	(-) 21,269.62	7,386.76
285,787.04	(-) 243,957.16	362,496.98
(-) 285,559.86	(-) 24,145.26	36,517.18
138,602.93	(-) 144,226.99	227,769.68
(-) 138,602.93	.00	.00
21,564.85	(-) 13,932.74	43,964.85
(-) 21,564.85	(-) 35,935.33	43,203.77
130,434.32	(-) 116,388.76	184,771.78
(-) 130,358.24	.00	14,696.19
195,608.00	(-) 167,772.83	245,608.00
(-) 196,122.93	(-) 63,911.02	76,043.75
53,363.30	(-) 37,996.71	106,160.76
(-) 54,219.30	.00	14,679.61
178,311.44	(-) 144,621.08	254,697.38
(-) 178,311.44	(-) 106,822.07	125,425.57
14,965.65	(-) 20,853.89	262,832.09
(-) 9,321.56	.00	(-) 11,340.80
9,941.86	(-) 41,697.05	135,676.15
(-) 56,043.24	(-) 7,409.83	202,886.92
29,381.95	(-) 17,196.78	43,716.84
(-) 29,381.95	(-) 8,547.72	3,213.36
(-) 274.54	(-) 590.12	25.46
274.54	(-) 1,417.83	.00
$ 283,708.99	$(-)123,059,543.54	$ 39,828,551.86
$ 13,226,915.05	$(-)10,491,761.53	$ 24,947,030.39
(-)12,943,206.06	(-)12,567,782.01	14,881,521.47
$ 283,708.99	$(-)123,059,543.54	$ 39,828,551.86

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1984

	RESERVED BALANCES JULY 1, 1983	ADDITIONS		
		GIFTS FOR LOAN	INTEREST INCOME	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 5,163,274.19	$ 1,619.45	$ 109,038.34	$ .00
Georgia State University	2,162,878.80	216,596.99	38,878.89	.00
Medical College of Georgia	5,242,193.28	268,412.18	85,322.39	.00
University of Georgia	10,378,405.73	7,277.39	364,093.03	.00
SENIOR COLLEGES				
Albany State College	655,546.48	.00	3,405.27	.00
Armstrong State College	143,002.78	(-) 11,620.08	2,792.53	.00
Augusta College	529,552.49	(-) 4,026.00	9,978.44	5,902.00
Columbus College	499,256.08	11,465.85	17,296.17	.00
Fort Valley State College	1,009,560.80	158,741.32	23,514.88	.00
Georgia College	852,405.22	18,706.44	30,860.41	.00
Georgia Southern College	2,728,207.88	(-) 2,510.79	46,442.97	.00
Georgia Southwestern College	469,058.47	33,333.33	19,399.68	.00
Kennesaw College	85,349.84	19,220.54	749.45	.00
North Georgia College	872,742.83	16,371.70	10,801.41	.00
Savannah State College	1,165,163.48	15,107.01	24,122.19	3,319.75
Southern Technical Institute	249,194.81	59,445.98	2,871.74	.00
Valdosta State College	1,768,739.29	193,661.68	34,239.05	.00
West Georgia College	2,180,113.86	(-) 68,000.00	46,744.34	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	538,531.00	55,371.31	18,419.60	.00
Albany Junior College	182,916.86	(-) 27,000.00	8,001.11	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	7,990.51	249.00	116.07	.00
Brunswick Junior College	74,563.55	.00	(-) 7,342.55	.00
Clayton Junior College	145,202.87	2,369.74	2,913.28	.00
Dalton Junior College	735.37	.00	.00	.00
Emanuel County Junior College	1,097.00	.00	.00	.00
Floyd Junior College	35,810.32	.00	197.03	737.50
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	75,576.70	(-) 6,367.49	693.96	.00
Macon Junior College	55,915.46	(-) 8,800.00	2,324.91	.00
Middle Georgia College	236,980.60	.00	1,940.66	21,220.22
South Georgia College	1,341,417.08	47,147.81	16,446.55	.00
Waycross Junior College	2,347.53	.00	141.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 38,853,731.16	$ 996,773.36	$ 914,403.60	$ 31,179.47

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1984

		DEDUCTIONS			RESERVED BALANCES
	TOTAL	EXPENSE	LOAN CHARGE OFFS	TOTAL	JUNE 30, 1984
$	110,657.79	$ 5,432.45	$ 90,897.33	$ 96,329.78	$ 5,177,692.20
	255,475.88	28,306.26	44,505.09	72,811.35	2,345,543.33
	353,734.57	21,024.68	48,153.40	69,178.08	5,526,749.77
	371,370.42	79,541.12	171,183.49	250,724.61	10,499,051.54
	3,405.27	7,586.86	54,698.93	62,285.79	596,665.96
(-)	8,827.55	3,181.26	5,382.96	8,564.22	125,611.01
	11,854.44	3,795.47	29,082.11	32,877.58	508,528.35
	28,762.02	8,380.10	6,858.70	15,238.80	512,779.30
	182,256.20	13,883.40	47,012.32	60,895.72	1,130,921.28
	40,560.85	8,976.85	11,549.34	20,526.19	881,445.88
	43,932.18	21,565.47	38,169.02	59,734.49	2,712,405.57
	52,733.01	13,670.56	5,067.02	18,737.58	503,053.90
	19,969.99	1,970.29	675.00	2,645.29	102,674.54
	27,173.13	1,135.85	2,707.67	3,843.52	896,072.42
	42,548.95	46,103.65	20,439.56	66,543.21	1,141,169.22
	62,317.72	6,171.52	153.00	6,324.52	305,188.01
	227,901.53	24,035.69	38,620.60	62,656.29	1,933,984.53
(-)	21,255.66	14,804.51	244,982.46	259,786.97	1,899,071.23
	73,790.91	5,691.93	18,964.22	24,656.15	587,665.76
(-)	18,998.89	4,990.25	10,416.86	15,407.11	148,510.86
	.00	.00	.00	.00	.00
	365.07	.00	162.00	162.00	8,193.58
(-)	7,342.55	410.06	1,657.95	2,068.01	65,152.99
	5,283.02	2,048.95	9,230.94	11,279.89	139,206.00
	.00	735.37	.00	735.37	.00
	.00	.00	.00	.00	1,097.00
	934.53	182.50	90.00	272.50	36,472.35
	.00	.00	.00	.00	.00
(-)	3,673.53	279.49	5,431.29	5,710.78	64,192.39
(-)	6,475.09	2,880.51	10,302.74	13,183.25	36,257.12
	23,160.88	3,545.04	996.33	4,541.37	255,600.11
	63,594.36	35,878.91	144,702.85	180,581.76	1,224,429.68
	141.00	.00	.00	.00	2,488.53
	.00	.00	.00	.00	.00
$	1,942,356.43	$ 366,209.00	$ 1,062,093.18	$ 1,428,302.18	$ 39,367,785.41

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1984

		ADDITIONS		
		INCOME		
	RESERVED BALANCES JULY 1, 1983	FOR OBJECT OF TRUST	FOR PRINCIPAL	GIFTS FOR PRINCIPAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 12,550,890.31	$ 2,392,374.44	$ 75,042.44	$ 4,574.18
Georgia State University	93,570.67	7,100.06	.00	.00
Medical College of Georgia	2,498,059.20	308,916.45	.00	.00
University of Georgia	12,578,400.64	1,246,754.89	236,214.55	1,103,498.26
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	51,586.00	6,889.79	.00	4,530.00
Augusta College	105,316.33	16,168.22	(-) 2,302.15	.00
Columbus College	417,423.75	38,065.09	6,672.75	48,550.42
Fort Valley State College	84,782.46	15,924.42	1,619.00	.00
Georgia College	1,571,868.92	122,836.39	.00	18,737.29
Georgia Southern College	51,500.00	5,585.93	.00	2,324.00
Georgia Southwestern College	480,134.44	110,266.97	.00	.00
Kennesaw College	331,357.76	36,602.65	.00	19,985.13
North Georgia College	865,121.76	84,885.79	.00	.00
Savannah State College	15,666.10	1,786.98	.00	500.00
Southern Technical Institute	12,747.41	774.70	.00	29,044.87
Valdosta State College	639,640.94	56,481.67	.00	59,674.79
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	
Brunswick Junior College	65,420.98	5,403.27	.00	461.00
Clayton Junior College	121,588.97	13,319.71	.00	.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,423.43	1,174.41	.00	.00
Floyd Junior College	23,632.44	2,333.72	.00	.00
Gainesville Junior College	9,710.84	304.32	.00	1,369.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	7,042.04	465.17	.00	.00
South Georgia College	157,106.93	12,054.80	.00	.00
Waycross Junior College	13,619.90	2,345.48	.00	7,000.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 32,739,632.22	$ 4,399,998.34	$ 317,255.18	$ 1,499,327.34

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1984

	DEDUCTIONS		RESERVED
	FOR OBJECT		BALANCES
TOTAL	OF TRUST	TOTAL	JUNE 30, 1984
$ 2,381,991.06	$ 1,965,258.30	$ 1,965,258.30	$ 12,947,623.67
7,700.06	16,922.79	16,922.79	83,747.94
308,916.45	200,415.65	200,415.65	2,606,566.00
2,696,462.30	1,042,195.66	1,042,195.66	14,182,667.28
.00	.00	.00	.00
11,410.79	6,888.79	6,888.79	56,116.00
13,866.84	9,925.28	9,925.28	109,257.09
93,288.26	31,362.68	31,362.68	479,149.11
17,134.42	11,164.42	11,164.42	91,132.46
141,375.68	76,724.87	76,724.87	1,636,719.11
7,899.93	5,585.93	5,585.93	53,814.00
[illegible]	62,901.95	62,901.95	527,497.46
53,678.18	34,385.66	34,385.66	152,660.49
84,683.73	27,633.68	27,633.68	922,151.87
6,286.98	3,953.08	3,953.08	16,000.00
29,815.17	21,769.44	21,769.44	29,797.14
116,158.46	85,100.75	85,100.75	690,696.61
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
1,864.17	1,267.00	1,267.00	67,598.25
13,319.71	12,522.95	12,522.95	132,361.75
.00	.00	.00	.00
1,174.41	1,048.56	1,048.56	5,149.26
2,133.72	2,046.00	2,046.00	23,929.16
7,664.50	.00	.00	7,370.16
.00	.00	.00	.00
.00	.00	.00	.00
461.17	.00	.00	7,947.21
16,454.96	16,647.00	16,647.00	232,108.71
9,145.48	600.00	600.00	12,585.98
.00	.00	.00	.00
$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ .00	$ .00
Unreserved (Surplus)	.00	.00
Georgia State University		
Reserved	97,278.37	.00
Unreserved (Surplus)	.00	48,094.19
Medical College of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	1,249.87	(-) 27.13
University of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	18,046.02	300,011.08
SENIOR COLLEGES		
Albany State College		
Reserved	8,592.62	.00
Unreserved (Surplus)	63,913.38	(-) 40.50
Armstrong State College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Augusta College		
Reserved	294.55	.00
Unreserved (Surplus)	700.73	15.07
Columbus College		
Reserved	.00	.00
Unreserved (Surplus)	43.84	66.33
Fort Valley State College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 14,053.97	(-) 14,606.37
Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 1,184.57	3,646.43
Georgia Southern College		
Reserved	.00	.00
Unreserved (Surplus)	97.39	.00
Georgia Southwestern College		
Reserved	.00	.00
Unreserved (Surplus)	1,891.20	2,329.82
Kennesaw College		
Reserved	5,779.54	.00
Unreserved (Surplus)	.00	5,779.54
North Georgia College		
Reserved	148.65	.00
Unreserved (Surplus)	6,272.25	156.66
Savannah State College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 1,509.48	7,835.00
Southern Technical Institute		
Reserved	.00	.00
Unreserved (Surplus)	696.25	350.00
Valdosta State College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
West Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	.00	.00
Unreserved (Surplus)	24.50	.42
Albany Junior College		
Reserved	.00	.00
Unreserved (Surplus)	76.51	44.25
Atlanta Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	1,795.32
Bainbridge Junior College		
Reserved	.00	.00
Unreserved (Surplus)	642.71	350.97

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1984
$ .00	$ .00	$ .00
.00	.00	.00
(-) 49,184.18	.00	48,094.19
(-) 48,094.19	.00	.00
.00	.00	.00
20,394.92	(-) 1,249.87	20,367.79
298,091.59	.00	298,091.59
(-) 298,076.99	(-) 18,046.02	1,934.09
(-) 40.50	.00	8,552.12
40.50	(-) 63,913.38	.00
.00	.00	.00
638.40	.00	638.40
(-) 294.55	.00	.00
.00	(-) 700.73	15.07
.00	.00	.00
.00	(-) 43.84	66.33
.00	.00	.00
1,784.00	14,053.97	(-) 12,822.37
.00	.00	.00
.00	1,184.57	3,646.43
.00	.00	.00
.00	(-) 97.39	.00
.00	.00	.00
565.47	(-) 1,891.20	2,895.29
.00	.00	5,779.54
(-) 5,779.54	.00	.00
22,851.35	.00	23,000.00
152.43	(-) 6,272.25	309.09
.00	.00	.00
8,841.28	1,509.48	16,676.28
.00	.00	.00
520.41	(-) 696.25	870.41
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 24.50	.42
.00	.00	.00
40.76	(-) 76.51	85.01
.00	.00	.00
.00	.00	1,795.32
.00	.00	.00
898.50	(-) 642.71	1,249.47

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ .00	$ .00
Unreserved (Surplus)	37.35	.00
Clayton Junior College		
Reserved	1,250.01	.00
Unreserved (Surplus)	8,450.41	5,437.18
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	70.36	.00
Emanuel County Junior College		
Reserved	53,012.75	.00
Unreserved (Surplus)	.00	56,800.55
Floyd Junior College		
Reserved	87,867.29	.00
Unreserved (Surplus)	.00	96,694.41
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 693.18	516.78
Macon Junior College		
Reserved	124,223.23	.00
Unreserved (Surplus)	.00	137,100.18
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	1,293.26	.00
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	43.65	103.21
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	40.78	10,826.17
	$ 464,596.27	$ 663,279.56

SUMMARY		
Reserved	$ 378,447.01	$ .00
Unreserved (Surplus due to Board of Regents)	86,149.26	663,279.56
	$ 464,596.27	$ 663,279.56

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1984
$ .00	$ .00	$ .00
.00	(-) 37.35	.00
.00	.00	1,250.01
(-) 1,250.01	(-) 8,450.41	4,187.17
.00	.00	.00
.00	(-) 70.36	.00
3,787.90	.00	56,800.55
(-) 56,800.55	.00	.00
8,775.71	.00	96,643.00
(-) 96,643.00	.00	51.41
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	693.18	516.78
12,401.95	.00	136,625.18
(-) 136,509.08	.00	591.10
.00	.00	.00
.00	(-) 1,293.26	.00
.00	.00	.00
.00	(-) 43.65	103.21
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 40.78	10,826.17
$(-) 312,887.52	$(-) 86,149.26	$ 728,839.05
$ 296,389.17	$ .00	$ 674,836.18
(-) 609,276.69	(-) 86,149.26	54,002.87
$(-) 312,887.52	$(-) 86,149.26	$ 728,839.05

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	LAND	BUILDINGS
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ .00	$ 575,794.94	$ 6,548,518.29
Georgia State University	.00	1,000.00	964,349.20
Medical College of Georgia	.00	79,403.50	3,920,365.75
University of Georgia	.00	119,522.19	6,574,465.66
SENIOR COLLEGES			
Albany State College	.00	.00	39,469.00
Armstrong State College	.00	.00	816,351.13
Augusta College	.00	.00	137,764.09
Columbus College	.00	9,315.66	279,646.53
Fort Valley State College	.00	9,652.10	853,191.69
Georgia College	.00	15,208.98	295,668.76
Georgia Southern College	.00	.00	589,585.67
Georgia Southwestern College	.00	.00	300,117.27
Kennesaw College	.00	.00	394,505.62
North Georgia College	.00	.00	198,890.08
Savannah State College	.00	34,000.00	209,142.72
Southern Technical Institute	.00	.00	883,825.15
Valdosta State College	.00	.00	413,951.08
West Georgia College	.00	195,397.50	1,223,677.93
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	.00	.00	108,585.71
Albany Junior College	.00	.00	26,945.41
Atlanta Junior College	.00	.00	7,800.36
Bainbridge Junior College	.00	.00	30,118.04
Brunswick Junior College	.00	.00	772,842.61
Clayton Junior College	.00	.00	111,456.83
Dalton Junior College	.00	.00	149,295.00
Emanuel County Junior College	.00	.00	4,779.00
Floyd Junior College	.00	.00	148,648.60
Gainesville Junior College	.00	.00	39,662.51
Gordon Junior College	.00	.00	107,659.60
Macon Junior College	.00	.00	62,899.89
Middle Georgia College	.00	.00	168,244.02
South Georgia College	.00	.00	1,358,064.99
Waycross Junior College	.00	.00	859,203.10
OTHER			
Skidaway Institute of Oceanography	.00	.00	30,000.00
	$ .00	$ 1,039,294.87	$ 28,629,691.29

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

ADDITIONS (NET)				DEDUCTIONS	
IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL	TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS	BALANCES JUNE 30, 1984
$ 514,830.87	$ 24,569,955.55	$(-) 714,013.88	$ 31,495,085.77	$ 31,495,085.77	$ .00
18,464.63	4,597,251.45	.00	5,581,065.28	5,581,065.28	.00
742,754.62	6,113,296.53	.00	10,855,820.40	10,855,820.40	.00
1,150,700.88	19,969,777.81	.00	27,814,466.54	27,814,466.54	.00
31,267.86	(-) 923,343.77	.00	(-) 852,606.91	(-) 852,606.91	.00
.00	420,139.95	.00	1,236,491.08	1,236,491.08	.00
74,366.63	533,055.36	.00	745,186.08	745,186.08	.00
84,834.12	718,376.26	.00	1,092,172.57	1,092,172.57	.00
297,246.62	652,097.67	.00	1,812,188.08	1,812,188.08	.00
23,109.50	320,973.13	.00	654,960.37	654,960.37	.00
63,487.80	1,621,206.93	.00	2,274,280.40	2,274,280.40	.00
15,306.20	250,989.41	.00	566,412.88	566,412.88	.00
86,317.99	309,508.24	.00	790,331.85	790,331.85	.00
15,019.25	307,901.93	.00	521,811.26	521,811.26	.00
454,094.20	499,285.12	.00	1,196,522.04	1,196,522.04	.00
438.63	892,091.84	.00	1,776,355.62	1,776,355.62	.00
220,732.70	974,324.79	.00	1,609,008.57	1,609,008.57	.00
36,464.28	608,115.76	.00	2,063,655.47	2,063,655.47	.00
59,014.48	458,686.74	.00	626,286.93	626,286.93	.00
14,178.37	348,830.64	.00	389,954.42	389,954.42	.00
94,676.59	238,728.03	.00	341,204.98	341,204.98	.00
4,724.45	73,774.33	.00	108,616.82	108,616.82	.00
16,907.42	227,518.06	.00	1,017,268.09	1,017,268.09	.00
8,062.50	283,435.76	.00	402,955.09	402,955.09	.00
127,022.00	229,990.33	.00	506,307.33	506,307.33	.00
15,459.05	98,738.78	.00	118,976.83	118,976.83	.00
.00	(-) 63,832.89	.00	84,815.71	84,815.71	.00
20,748.00	171,539.66	.00	231,950.17	231,950.17	.00
13,727.54	153,226.28	.00	274,613.42	274,613.42	.00
6,255.00	91,873.18	.00	161,028.07	161,028.07	.00
14,975.00	123,634.91	.00	306,853.93	306,853.93	.00
11,453.25	200,113.64	.00	1,569,631.88	1,569,631.88	.00
47,995.03	191,208.82	.00	1,098,406.95	1,098,406.95	.00
75,000.00	289,104.25	.00	394,104.25	394,104.25	.00
$ 4,359,635.46	$ 65,551,574.48	$(-) 714,013.88	$ 98,866,182.22	$ 98,866,182.22	$ .00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 124,464.78	$ .00
Unreserved	168,223.56	161,931.00
Georgia State University		
Reserved	272,178.00	.00
Unreserved	645,619.00	776,400.26
Medical College of Georgia		
Reserved	13,345.00	.00
Unreserved	44,275.07	68,003.00
University of Georgia		
Reserved	85,833.00	.00
Unreserved	528,338.73	968,464.68
SENIOR COLLEGES		
Albany State College		
Reserved	24,615.00	.00
Unreserved	(-) 71,005.38	(-) 99,594.09
Armstrong State College		
Reserved	35,093.00	.00
Unreserved	39,563.28	18,133.30
Augusta College		
Reserved	28,475.00	.00
Unreserved	45,791.67	49,536.93
Columbus College		
Reserved	54,494.00	.00
Unreserved	230,603.46	190,941.82
Fort Valley State College		
Reserved	.00	.00
Unreserved	(-) 32,111.01	(-) 18,111.09
Georgia College		
Reserved	12,855.00	.00
Unreserved	23,296.28	38,892.25
Georgia Southern College		
Reserved	137,488.84	.00
Unreserved	67,321.73	28,126.72
Georgia Southwestern College		
Reserved	36,285.00	.00
Unreserved	117,851.58	96,664.60
Kennesaw College		
Reserved	47,476.00	.00
Unreserved	44,701.38	39,001.39
North Georgia College		
Reserved	13,804.00	.00
Unreserved	44,510.25	90,594.08
Savannah State College		
Reserved	.00	.00
Unreserved	(-) 89,857.49	(-) 64,038.35
Southern Technical Institute		
Reserved	42,260.00	.00
Unreserved	120,882.28	165,771.60
Valdosta State College		
Reserved	104,377.00	.00
Unreserved	40,643.17	(-) 50,310.46
West Georgia College		
Reserved	94,802.00	.00
Unreserved	108,806.76	152,684.65
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	17,220.00	.00
Unreserved	18,920.73	26,466.19
Albany Junior College		
Reserved	13,749.00	.00
Unreserved	36,217.21	34,621.60
Atlanta Junior College		
Reserved	10,940.00	.00
Unreserved	19,744.50	26,099.11
Bainbridge Junior College		
Reserved	1,250.00	.00
Unreserved	4,141.77	1,530.18

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1984
$ 30,712.78	$(-) 22,207.78	$ 132,969.78
(-) 1,095.48	(-) 168,223.56	160,835.52
(-) 6,636.00	.00	265,542.00
(-) 1,264.99	(-) 645,619.00	775,135.27
(-) 1,224.00	.00	12,121.00
63.38	(-) 44,275.07	68,066.38
(-) 1.849.50	.00	83,985.50
.00	(-) 528,338.73	968,464.68
(-) 265.00	.00	24,350.00
.00	.00	(-) 170,599.47
41,978.50	.00	77,071.50
1,073.46	(-) 39,563.28	19,206.76
(-) 1,490.00	.00	26,985.00
573.99	(-) 45,791.67	50,110.92
24,158.00	.00	78,652.00
1,245.24	(-) 230,603.46	192,187.06
13,545.11	.00	13,545.11
1,442.75	.00	(-) 48,779.35
2,250.00	.00	15,105.00
19.68	(-) 23,296.28	38,911.93
15,456.73	.00	152,945.62
6,490.28	(-) 67,321.73	34,617.00
(-) 1,950.00	.00	34,335.00
.00	(-) 117,851.58	96,664.60
18,408.00	.00	65,884.00
300.46	(-) 44,701.38	39,301.85
2,494.26	.00	16,298.26
195.21	(-) 44,510.25	90,789.29
.00	.00	.00
297.27	.00	(-) 153,598.57
(-) 2,312.00	.00	39,548.00
646.00	(-) 120,882.28	166,417.60
25,970.00	.00	130,347.00
1,023.80	(-) 40,643.17	(-) 49,286.66
(-) 6,591.00	.00	88,211.00
108.16	(-) 108,806.76	152,792.81
(-) 1,484.00	.00	15,736.00
54.60	(-) 18,920.73	26,520.79
(-) 4,449.00	.00	9,300.00
545.23	(-) 36,217.21	35,166.83
(-) 1,130.00	.00	9,810.00
807.38	(-) 19,744.50	26,906.29
290.00	.00	1,540.00
127.97	(-) 4,141.77	1,658.15

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1984

	BALANCES JULY 1, 1983	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 13,440.00	$ .00
Unreserved	22,127.24	6,685.70
Clayton Junior College		
Reserved	16,190.00	.00
Unreserved	28,572.26	52,661.22
Dalton Junior College		
Reserved	4,370.00	.00
Unreserved	24,575.95	27,847.54
Emanuel County Junior College		
Reserved	1,050.00	.00
Unreserved	4,878.98	5,270.33
Floyd Junior College		
Reserved	4,170.00	.00
Unreserved	17,683.96	18,873.91
Gainesville Junior College		
Reserved	29,773.20	.00
Unreserved	15,605.92	26,166.16
Gordon Junior College		
Reserved	4,700.00	.00
Unreserved	23,424.55	10,311.95
Macon Junior College		
Reserved	.00	.00
Unreserved	6,024.07	5,396.78
Middle Georgia College		
Reserved	6,525.00	.00
Unreserved	12,620.72	10,821.74
South Georgia College		
Reserved	7,889.50	.00
Unreserved	47,837.76	26,225.68
Waycross Junior College		
Reserved	2,106.48	.00
Unreserved	2,781.86	2,981.62
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved	.00	.00
	$ 3,623,830.60	$ 2,895,052.00

SUMMARY		
Reserved	$ 1,261,218.80	$ .00
Unreserved	2,362,611.80	2,895,052.00
	$ 3,623,830.60	$ 2,895,052.00

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1984

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1984
$ (-) 3,600.00	$ .00	$ 9,840.00
(-) 84.00	(-) 22,127.24	6,601.70
(-) 3,150.00	.00	13,040.00
.00	(-) 28,572.26	52,661.22
(-) 1,030.00	.00	3,340.00
.00	(-) 24,575.95	27,847.54
(-) 240.00	.00	810.00
.00	(-) 4,878.98	5,270.33
(-) 720.00	.00	3,450.00
150.49	(-) 17,683.96	19,024.40
2,207.51	.00	31,980.71
2.72	(-) 15,605.92	26,168.88
(-) 220.00	.00	4,480.00
1.00	(-) 23,424.55	10,312.95
.00	.00	.00
161.69	(-) 6,024.07	5,558.47
(-) 1,200.00	.00	5,325.00
221.00	(-) 12,620.72	11,042.74
(-) 1,401.50	.00	6,488.00
264.57	(-) 47,837.76	26,490.25
(-) 906.48	.00	1,200.00
.00	(-) 2,781.86	2,981.62
.00	.00	.00
.00	.00	.00
$ 148,994.12	$ (-) 2,577,793.46	$ 4,090,083.26
$ 135,622.46	$ (-) 22,207.78	$ 1,374,633.48
13,371.66	(-) 2,555,585.68	2,715,449.78
$ 148,994.12	$ (-) 2,577,793.46	$ 4,090,083.26

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - PRIVATE TRUST
YEAR ENDED JUNE 30, 1984

	RESERVED BALANCES JULY 1, 1983	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1984
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 471,898.45	$ 40,922,551.00	$ 40,807,646.32	$ 586,803.13
Georgia State University	953,612.86	34,041,003.57	33,520,178.59	1,474,437.84
Medical College of Georgia	572,684.71	67,235,479.98	67,277,831.90	530,332.75
University of Georgia	1,081,381.27	115,312,575.86	115,056,284.02	1,337,673.11
SENIOR COLLEGES				
Albany State College	8,067.52	5,113,110.70	5,105,921.10	15,257.12
Armstrong State College	124,064.28	3,067,609.56	3,011,789.76	179,884.08
Augusta College	177,515.16	5,572,178.51	5,416,154.64	333,539.03
Columbus College	23,171.06	5,235,082.34	5,238,552.67	19,700.73
Fort Valley State College	99,922.79	10,478,497.29	10,480,372.49	98,047.59
Georgia College	47,485.76	3,010,733.45	2,994,922.46	63,296.75
Georgia Southern College	134,605.68	12,861,281.04	12,895,329.05	100,557.67
Georgia Southwestern College	117,925.67	3,589,505.77	3,616,430.41	91,001.03
Kennesaw College	7,254.77	4,559,536.50	4,558,750.01	8,041.26
North Georgia College	166,090.64	3,169,368.31	3,162,106.21	173,352.74
Savannah State College	69,820.51	5,224,532.75	5,178,009.61	116,343.65
Southern Technical Institute	23,547.79	2,824,010.96	2,808,162.21	39,396.54
Valdosta State College	105,269.23	8,663,402.93	8,679,951.35	88,720.81
West Georgia College	97,985.21	7,671,628.16	7,660,877.58	108,735.79
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	88,995.22	5,762,243.87	5,748,005.72	103,233.37
Albany Junior College	37,184.32	1,683,474.24	1,684,732.24	35,926.32
Atlanta Junior College	29,990.77	2,675,073.97	2,672,218.36	32,846.38
Bainbridge Junior College	3,999.47	797,562.87	787,655.07	13,907.27
Brunswick Junior College	7,010.57	1,980,560.59	1,983,160.81	4,410.35
Clayton Junior College	14,618.26	2,025,570.25	2,027,009.84	13,178.67
Dalton Junior College	16,685.68	1,320,323.32	1,329,031.29	7,977.71
Emanuel County Junior College	7,846.28	535,273.03	539,817.17	3,302.14
Floyd Junior College	22,240.89	2,071,844.72	2,059,300.46	34,785.15
Gainesville Junior College	24,985.46	1,761,063.30	1,752,461.18	33,587.58
Gordon Junior College	7,856.39	1,132,245.47	1,136,135.06	3,966.80
Macon Junior College	32,646.75	1,521,412.03	1,506,693.99	47,364.79
Middle Georgia College	35,111.82	2,372,116.75	2,333,156.51	74,072.06
South Georgia College	72,739.13	2,937,550.43	2,974,487.32	35,802.24
Waycross Junior College	5,111.74	803,095.57	803,989.37	4,217.94
OTHER				
Skidaway Institute of Oceanography	.00	487,309.70	487,309.70	.00
	$ 4,689,326.11	$368,418,808.79	$367,294,434.47	$ 5,813,700.43

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1984

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 46,090,863.00	$ 27,161,945.20	$ 25,736,851.76	$ .00	$ 98,989,659.96	$ 55,706,000.29
Georgia State University	63,648,454.00	20,883,725.21	7,345,361.56	.00	91,877,540.77	68,133,345.51
Medical College of Georgia	45,325,883.00	7,675,845.35	17,023,800.10	.00	70,025,528.45	43,562,317.72
University of Georgia	122,179,127.00	42,044,671.51	36,391,863.97	.00	200,615,662.48	129,238,557.12
SENIOR COLLEGES						
Albany State College	8,169,243.00	1,862,848.14	3,553,778.29	.00	13,585,869.43	8,402,815.85
Armstrong State College	7,155,649.00	2,381,881.44	602,035.76	.00	10,139,566.20	7,745,592.44
Augusta College	7,971,675.00	3,402,468.79	1,104,824.41	.00	12,478,968.20	9,417,210.66
Columbus College	10,965,100.00	4,006,328.43	1,447,375.63	.00	16,418,804.06	12,110,517.99
Fort Valley State College	8,625,593.00	1,873,693.86	5,683,690.81	.00	16,182,977.67	8,461,162.19
Georgia College	8,117,442.00	2,938,528.14	1,183,508.27	.00	12,239,478.41	8,847,760.25
Georgia Southern College	17,228,669.00	7,005,243.01	3,425,524.90	.00	27,659,436.91	20,227,822.27
Georgia Southwestern College	7,068,250.00	1,964,640.45	1,281,296.32	.00	10,314,186.77	7,039,525.74
Kennesaw College	7,197,400.00	3,916,152.90	443,003.95	.00	11,556,556.85	9,284,399.61
North Georgia College	5,534,680.00	1,803,534.17	630,476.55	.00	7,968,690.72	5,958,462.62
Savannah State College	8,439,034.00	2,099,500.14	3,507,159.89	.00	14,045,694.03	8,563,392.80
Southern Technical Institute	6,649,063.00	3,128,978.58	927,872.26	.00	10,705,913.84	7,500,923.73
Valdosta State College	11,779,750.00	5,622,648.48	3,206,814.69	.00	20,609,213.17	13,666,256.39
West Georgia College	14,145,512.00	5,027,588.73	1,856,564.50	.00	21,029,665.23	15,916,566.45
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	5,419,642.00	1,659,642.29	1,481,475.53	.00	8,560,759.82	5,741,496.59
Albany Junior College	3,820,708.00	1,195,693.49	852,327.09	.00	5,868,728.58	4,186,097.27
Atlanta Junior College	2,925,480.00	1,140,844.86	1,400,384.99	.00	5,466,709.85	3,085,636.88
Bainbridge Junior College	1,915,400.00	319,837.38	415,230.71	.00	2,650,468.09	1,833,739.87
Brunswick Junior College	2,758,000.00	870,608.30	778,942.51	.00	4,407,550.81	3,018,037.01
Clayton Junior College	4,684,002.00	1,958,486.01	1,172,656.81	.00	7,815,144.82	5,410,447.22
Dalton Junior College	3,189,000.00	982,125.35	679,212.25	.00	4,850,337.60	2,980,201.78
Emanuel County Junior College	1,390,800.00	210,551.80	91,170.71	.00	1,692,522.51	1,230,170.47
Floyd Junior College	3,181,595.00	912,624.01	745,702.52	.00	4,839,921.53	3,300,159.60
Gainesville Junior College	2,832,661.00	1,147,216.52	358,703.00	.00	4,338,580.52	3,084,391.27
Gordon Junior College	2,415,006.00	645,308.07	197,093.62	.00	3,257,407.69	2,294,293.17
Macon Junior College	3,856,795.00	1,606,524.07	433,185.67	.00	5,896,504.74	4,634,393.37
Middle Georgia College	4,210,894.00	893,654.79	632,136.89	.00	5,736,685.68	4,135,613.19
South Georgia College	3,374,400.00	926,520.60	1,160,883.85	.00	5,461,804.45	3,137,462.62
Waycross Junior College	1,399,400.00	305,195.01	338,272.04	.00	2,042,867.05	1,371,229.62
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	$453,665,170.00	$159,575,055.08	$126,089,181.81	$ .00	$739,329,406.89	$489,225,999.56

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1984

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 14,239,059.03	$ 17,482,207.73	$ 11,497,792.73	$ .00	$ 98,925,059.78	$ 64,600.18	$ 98,989,659.96
3,626,031.05	16,381,349.02	3,719,330.51	.00	91,860,056.09	17,484.68	91,877,540.77
12,886,338.08	9,232,189.42	4,137,462.02	295,280.11	70,113,587.35	(-) 88,058.90	70,025,528.45
17,232,855.47	34,598,835.97	19,159,008.50	302,030.00	200,531,287.06	84,375.42	200,615,662.48
1,052,195.43	1,624,647.74	2,500,582.86	.00	13,581,241.88	4,627.55	13,585,869.43
75,268.71	1,788,504.60	526,767.05	.00	10,136,132.80	3,433.40	10,139,566.20
210,183.48	1,936,905.01	894,640.93	.00	12,458,940.08	20,028.12	12,478,968.20
229,091.50	2,860,248.49	1,218,284.13	.00	16,418,142.11	661.95	16,418,804.06
2,460,706.44	2,026,344.77	3,222,984.37	.00	16,171,197.77	11,779.90	16,182,977.67
216,337.71	2,200,651.14	967,170.56	.00	12,231,919.66	7,558.75	12,239,478.41
846,408.14	3,992,307.85	2,579,116.76	.00	27,645,655.02	13,781.89	27,659,436.91
224,834.98	1,990,364.06	1,056,461.34	.00	10,311,186.12	3,000.65	10,314,186.77
60,939.85	1,829,016.52	382,064.10	.00	11,556,420.08	136.77	11,556,556.85
72,962.04	1,366,711.71	557,514.51	.00	7,955,650.88	13,039.84	7,968,690.72
765,242.19	1,984,034.33	2,741,917.70	.00	14,054,587.02	(-) 8,892.99	14,045,694.03
386,800.49	2,261,395.03	541,071.77	.00	10,690,191.02	15,722.82	10,705,913.84
714,367.09	3,705,573.82	2,492,447.60	.00	20,578,644.90	30,568.27	20,609,213.17
238,649.06	3,251,707.80	1,617,915.44	.00	21,024,838.75	4,826.48	21,029,665.23
298,530.43	1,337,008.80	1,182,945.10	.00	8,559,980.92	778.90	8,560,759.82
143,668.91	830,259.10	708,658.18	.00	5,868,683.46	45.12	5,868,728.58
433,122.11	978,491.92	967,262.88	.00	5,464,513.79	2,196.06	5,466,709.85
219,644.60	393,901.31	195,586.11	.00	2,642,871.89	7,596.20	2,650,468.09
339,170.37	608,267.35	439,772.14	.00	4,405,246.87	2,303.94	4,407,550.81
575,170.24	1,229,976.73	597,486.57	.00	7,813,080.76	2,064.06	7,815,144.82
380,863.28	1,194,864.09	298,348.97	.00	4,854,278.12	(-) 3,940.52	4,850,337.60
850.00	370,965.56	90,320.71	.00	1,692,306.74	215.77	1,692,522.51
343,291.97	787,734.25	402,410.55	.00	4,833,596.37	6,325.16	4,839,921.53
103,665.20	890,233.15	255,037.80	.00	4,333,327.42	5,253.10	4,338,580.52
.00	767,272.07	197,093.62	.00	3,258,658.86	(-) 1,251.17	3,257,407.69
42,454.19	824,939.15	390,731.48	.00	5,892,518.19	3,986.55	5,896,504.74
109,968.05	961,953.59	522,168.84	.00	5,729,703.67	6,982.01	5,736,685.68
187,657.74	1,162,631.97	973,226.11	.00	5,460,978.44	826.01	5,461,804.45
89,078.13	331,279.20	249,193.91	.00	2,040,780.86	2,086.19	2,042,867.05
.00	.00	.00	.00	.00	.00	.00
$ 58,806,405.96	$123,182,773.25	$ 67,282,775.85	$ 597,310.11	$739,095,264.73	$ 234,142.16	$739,329,406.89

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1984

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology						
Engineering Experiment Station	$ 6,359,346.00	$14,995,087.05	$36,393,924.51	$ .00	$ 57,748,357.56	$ 12,004,743.17
Engineering Extension Division	1,197,793.00	1,712,504.49	39,516.09	.00	2,949,813.58	1,231,018.15
Medical College of Georgia						
Eugene Talmadge Memorial Hospital	26,679,024.00	55,063,410.55	3,499,278.54	4,601,995.00	89,843,708.09	56,147,372.20
Family Practice Residency Program	4,296,133.00	.00	.00	.00	4,296,133.00	133,387.02
Georgia Radiation Therapy Center	168,707.00	883,310.87	.00	.00	1,052,017.87	710,945.06
University of Georgia						
Agriculture Experiment Station	22,322,025.00	6,716,415.89	6,935,920.41	.00	35,974,361.30	21,880,201.49
Cooperative Extension Service	22,481,475.00	5,632,309.46	5,765,061.15	.00	33,878,845.61	24,931,138.23
Marine Institute	592,757.00	84,369.24	462,538.69	.00	1,139,664.93	399,508.88
Marine Resources Extension Center	795,850.00	151,135.12	.00	.00	946,985.12	714,738.07
Veterinary Medicine Experiment Station	1,942,452.00	623.28	.00	.00	1,943,075.28	1,051,751.47
Veterinary Medicine Teaching Hospital	397,991.00	1,397,458.91	.00	.00	1,795,449.91	714,097.15
OTHER						
Skidaway Institute of Oceanography	1,112,877.00	400,672.96	1,237,586.96	.00	2,751,136.92	923,421.60
	$88,346,430.00	$87,037,297.82	$54,333,826.35	$ 4,601,995.00	$234,319,549.17	$120,842,322.49

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1984

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 25,958,929.58	$ 8,911,378.16	$10,434,994.93	$ 487,719.17	$ 57,797,765.01	$(-) 49,407.45	$ 57,748,357.56
4,631.25	1,063,921.89	44.48	645,299.37	2,944,915.14	4,898.44	2,949,813.58
2,554,611.69	28,414,730.99	944,666.85	.00	88,061,381.73	1,782,326.36	89,843,708.09
.00	74,557.56	.00	4,036,025.45	4,243,970.03	52,162.97	4,296,133.00
.00	344,766.31	.00	.00	1,055,711.37	(-) 3,693.50	1,052,017.87
4,157,908.42	7,158,342.63	2,778,011.99	.00	35,974,464.53	(-) 103.23	35,974,361.30
4,204,963.26	3,182,123.73	1,560,097.89	.00	33,878,323.11	522.50	33,878,845.61
290,117.23	269,695.40	172,421.46	.00	1,131,742.97	7,921.96	1,139,664.93
.00	234,424.95	.00	.00	949,163.02	(-) 2,177.90	946,985.12
.00	402,587.31	.00	488,736.50	1,943,075.28	.00	1,943,075.28
.00	1,081,362.76	.00	.00	1,795,459.91	(-) 10.00	1,795,449.91
760,702.75	600,954.53	476,884.21	.00	2,761,963.09	(-) 10,826.17	2,751,136.92
$ 37,931,864.18	$ 51,738,846.22	$ 16,367,121.81	$ 5,657,780.49	$232,537,935.19	$ 1,781,613.98	$234,319,549.17

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1984

	FUNDS AVAILABLE				
	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 9,392,123.23	$(-) 1,067,783.37	$ 8,324,339.86	$ 3,365,175.56	$ 11,689,515.42
Georgia State University	2,587,125.91	(-) 150,268.60	2,436,857.31	2,608,358.86	5,045,216.17
Medical College of Georgia	2,118,148.85	(-) 257,692.86	1,860,455.99	379,533.56	2,239,989.55
University of Georgia	23,460,417.90	(-) 3,456,635.73	20,003,782.17	8,488,804.92	28,492,587.09
SENIOR COLLEGES					
Albany State College	1,860,003.36	(-) 61,458.37	1,798,544.99	.00	1,798,544.99
Armstrong State College	368,251.27	(-) 6,403.00	361,848.27	448,455.39	810,303.66
Augusta College	168,216.92	(-) 170.34	168,046.58	110,429.49	278,476.07
Columbus College	304,424.60	(-) 264,778.93	39,645.67	677,421.27	717,066.94
Fort Valley State College	1,643,384.47	.00	1,643,384.47	.00	1,643,384.47
Georgia College	1,105,540.43	(-) 36,656.26	1,068,884.17	522,141.33	1,591,025.50
Georgia Southern College	5,489,359.20	(-) 452,164.26	5,037,194.94	407,496.38	5,444,691.32
Georgia Southwestern College	2,069,068.52	(-) 39,763.00	2,029,305.52	.00	2,029,305.52
Kennesaw College	415,837.89	(-) 51,875.04	363,962.85	384,160.30	748,123.15
North Georgia College	2,203,206.25	(-) 104,708.89	2,098,497.36	774,783.63	2,873,280.99
Savannah State College	1,398,616.51	(-) 61,538.00	1,337,078.51	5,756.59	1,342,835.10
Southern Technical Institute	853,936.98	(-) 162,074.01	691,862.97	— 175,480.63	867,343.60
Valdosta State College	3,875,231.88	(-) 289,107.62	3,586,124.26	828,101.53	4,414,225.79
West Georgia College	3,383,909.18	(-) 417,420.65	2,966,488.53	2,253,555.38	5,220,043.91
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,467,195.25	(-) 69,753.04	1,397,442.21	87,809.72	1,485,251.93
Albany Junior College	170,366.43	(-) 5,779.60	164,586.83	164,109.78	328,696.61
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	21,463.02	.00	21,463.02	17,077.03	38,540.05
Brunswick Junior College	144,501.05	(-) 58,893.36	85,607.69	163,469.02	249,076.71
Clayton Junior College	244,900.22	(-) 23,699.50	221,200.72	268,102.42	489,303.14
Dalton Junior College	147,030.34	(-) 39,541.00	107,489.34	144,226.99	251,716.33
Emanuel County Junior College	17,028.76	(-) 399.95	16,628.81	49,868.07	66,496.88
Floyd Junior College	142,955.75	(-) 16,252.10	126,703.65	116,388.76	243,092.41
Gainesville Junior College	161,085.61	(-) 798.00	160,287.61	231,683.85	391,971.46
Gordon Junior College	264,587.84	(-) 4,926.25	259,661.59	37,996.71	297,658.30
Macon Junior College	158,807.42	(-) 6,060.00	152,747.42	251,443.15	404,190.57
Middle Georgia College	850,724.19	(-) 7,596.70	843,127.49	20,853.89	863,981.38
South Georgia College	646,629.99	(-) 31,493.60	615,136.39	49,106.88	664,243.27
Waycross Junior College	29,150.05	(-) 709.92	28,440.13	25,744.50	54,184.63
OTHER					
Skidaway Institute of Oceanography	6,460.76	(-) 509.00	5,951.76	2,007.95	7,959.71
	$ 67,169,690.03	$(-) 7,146,910.95	$ 60,022,779.08	$ 23,059,543.54	$ 83,082,322.62

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1984

EXPENDITURES			EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES		
$ 4,111,238.18	$ 3,704,741.08	$ 7,815,979.26	$ 3,873,536.16	$ 11,689,515.42
599,204.85	815,873.18	1,415,078.03	3,630,138.14	5,045,216.17
1,322,432.57	574,331.91	1,896,764.48	343,225.07	2,239,989.55
10,770,142.38	8,477,190.20	19,247,332.58	9,245,254.51	28,492,587.09
846,640.71	637,770.24	1,484,410.95	314,134.04	1,798,544.99
56,371.94	219,513.83	275,885.77	534,417.89	810,303.66
114,315.06	24,744.75	139,059.81	139,416.26	278,476.07
114,243.27	76,060.95	190,304.22	526,762.72	717,066.94
681,246.77	317,148.04	998,394.81	644,989.66	1,643,384.47
502,286.55	467,685.35	969,971.90	621,053.60	1,591,025.50
2,763,522.42	1,559,406.51	4,322,928.93	1,121,762.39	5,444,691.32
466,859.32	1,126,258.56	1,593,117.88	436,187.64	2,029,305.52
241,414.93	31,981.03	273,395.96	474,727.19	748,123.15
1,250,532.93	645,293.94	1,895,826.87	977,454.12	2,873,280.99
433,853.13	440,975.15	874,828.28	468,006.82	1,342,835.10
422,804.66	317,305.44	740,110.10	127,233.50	867,343.60
2,185,031.44	1,135,227.80	3,320,259.24	1,093,966.55	4,414,225.79
1,592,067.01	1,369,597.56	2,961,664.57	2,258,379.34	5,220,043.91
871,214.25	519,812.35	1,391,026.60	94,225.33	1,485,251.93
99,906.08	28,785.91	128,691.99	200,004.62	328,696.61
.00	.00	.00	.00	.00
10,538.87	2,867.86	13,406.73	25,133.32	38,540.05
93,493.61	23,515.76	117,009.37	132,067.34	249,076.71
144,535.82	22,690.28	167,226.10	322,077.04	489,303.14
95,750.18	17,363.22	113,113.40	138,602.93	251,716.33
.00	1,728.26	1,728.26	64,768.62	66,496.88
86,939.86	11,098.12	98,037.98	145,054.43	243,092.41
98,462.57	21,336.21	119,798.78	272,172.68	391,971.46
151,346.45	78,465.84	229,812.29	67,846.01	297,658.30
84,116.96	16,336.60	100,453.56	303,737.01	404,190.57
533,464.63	294,494.89	827,959.52	36,021.86	863,981.38
187,291.13	218,021.98	405,313.11	258,930.16	664,243.27
16,315.13	5,274.19	21,589.32	32,595.31	54,184.63
.00	8,234.25	8,234.25	(-) 274.54	7,959.71
$ 30,947,583.66	$ 23,211,131.24	$ 54,158,714.90	$ 28,923,607.72	$ 83,082,322.62

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1984

	FUNDS AVAILABLE					
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ .00	$ 1,440,284.00	$ 1,067,783.37	$ 2,508,067.37	$ .00	$ 2,508,067.37
Georgia State University	.00	.00	150,268.60	150,268.60	97,278.37	247,546.97
Medical College of Georgia	1,278,928.00	727,436.86	257,692.86	2,264,057.72	.00	2,264,057.72
University of Georgia	100,000.00	3,577,339.43	3,456,635.73	7,133,975.16	.00	7,133,975.16
SENIOR COLLEGES						
Albany State College	12,400.00	49,885.07	61,458.37	123,743.44	.00	123,743.44
Armstrong State College	.00	64,498.68	6,403.00	70,901.68	.00	70,901.68
Augusta College	.00	54,365.31	170.34	54,535.65	294.55	54,830.20
Columbus College	.00	96,975.23	264,778.93	361,754.16	.00	361,754.16
Fort Valley State College	134,600.00	746,283.52	.00	880,883.52	.00	880,883.52
Georgia College	.00	33,222.05	36,656.26	69,878.31	.00	69,878.31
Georgia Southern College	.00	334,534.58	452,164.26	786,698.84	.00	786,698.84
Georgia Southwestern College	.00	57,498.95	39,763.00	97,261.95	.00	97,261.95
Kennesaw College	7,500.00	40,253.14	51,875.04	99,628.18	5,779.54	105,407.72
North Georgia College	.00	44,884.63	104,708.89	149,593.52	148.65	149,742.17
Savannah State College	353,000.00	.00	61,538.00	414,538.00	.00	414,538.00
Southern Technical Institute	.00	36,740.00	162,074.01	198,814.01	.00	198,814.01
Valdosta State College	.00	114,457.49	289,107.62	403,565.11	.00	403,565.11
West Georgia College	.00	62,657.17	417,420.65	480,077.82	.00	480,077.82
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	.00	2,654.42	69,753.04	72,407.46	.00	72,407.46
Albany Junior College	.00	18,563.60	5,779.60	24,343.20	.00	24,343.20
Atlanta Junior College	.00	2,938.48	.00	2,938.48	.00	2,938.48
Bainbridge Junior College	.00	5,075.42	.00	5,075.42	.00	5,075.42
Brunswick Junior College	.00	39,312.00	58,893.36	98,205.36	.00	98,205.36
Clayton Junior College	.00	27,256.50	23,699.50	50,956.00	1,250.01	52,206.01
Dalton Junior College	.00	19,117.68	39,541.00	58,658.68	.00	58,658.68
Emanuel County Junior College	.00	10,264.65	399.95	10,664.60	53,012.75	63,677.35
Floyd Junior College	.00	24,192.80	16,252.10	40,444.90	87,867.29	128,312.19
Gainesville Junior College	.00	.00	798.00	798.00	.00	798.00
Gordon Junior College	.00	20,000.17	4,926.25	24,926.42	.00	24,926.42
Macon Junior College	.00	12,876.95	6,060.00	18,936.95	124,223.23	143,160.18
Middle Georgia College	.00	25,097.44	7,596.70	32,694.14	.00	32,694.14
South Georgia College	.00	7,346.21	31,493.60	38,839.81	.00	38,839.81
Waycross Junior College	.00	7,023.95	709.92	7,733.87	.00	7,733.87
OTHER						
Skidaway Institute of Oceanography	.00	10,826.17	509.00	11,335.17	.00	11,335.17
	$ 1,886,428.00	$ 7,713,862.55	$ 7,146,910.95	$16,747,201.50	$ 369,854.39	$17,117,055.89

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1984

EXPENDITURES				EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
CAPITAL OUTLAY					
PERSONAL SERVICES	OTHER COSTS	OTHER	TOTAL EXPENDITURES		
$ 118,111.48	$ 2,389,955.89	$ .00	$ 2,508,067.37	$ .00	$ 2,508,067.37
.00	199,452.78	.00	199,452.78	48,094.19	247,546.97
.00	985,156.85	1,278,928.00	2,264,084.85	(-) 27.13	2,264,057.72
.00	6,833,964.08	.00	6,833,964.08	300,011.08	7,133,975.16
.00	123,783.94	.00	123,783.94	(-) 40.50	123,743.44
.00	70,901.68	.00	70,901.68	.00	70,901.68
.00	54,815.13	.00	54,815.13	15.07	54,830.20
.00	361,687.83	.00	361,687.83	66.33	361,754.16
.00	895,489.89	.00	895,489.89	(-) 14,606.37	880,883.52
.00	66,231.88	.00	66,231.88	3,646.43	69,878.31
14,319.64	772,379.20	.00	786,698.84	.00	786,698.84
.00	94,932.13	.00	94,932.13	2,329.82	97,261.95
.00	99,628.18	.00	99,628.18	5,779.54	105,407.72
.00	149,585.51	.00	149,585.51	156.66	149,742.17
.00	406,703.00	.00	406,703.00	7,835.00	414,538.00
2,419.95	196,044.06	.00	198,464.01	350.00	198,814.01
.00	403,565.11	.00	403,565.11	.00	403,565.11
.00	480,077.82	.00	480,077.82	.00	480,077.82
.00	72,407.04	.00	72,407.04	.42	72,407.46
.00	24,298.95	.00	24,298.95	44.25	24,343.20
.00	1,143.16	.00	1,143.16	1,795.32	2,938.48
.00	4,724.45	.00	4,724.45	350.97	5,075.42
.00	98,205.36	.00	98,205.36	.00	98,205.36
.00	46,768.83	.00	46,768.83	5,437.18	52,206.01
.00	58,658.68	.00	58,658.68	.00	58,658.68
.00	6,876.80	.00	6,876.80	56,800.55	63,677.35
.00	31,617.78	.00	31,617.78	96,694.41	128,312.19
.00	798.00	.00	798.00	.00	798.00
.00	24,409.64	.00	24,409.64	516.78	24,926.42
.00	6,060.00	.00	6,060.00	137,100.18	143,160.18
.00	32,694.14	.00	32,694.14	.00	32,694.14
.00	38,736.60	.00	38,736.60	103.21	38,839.81
.00	7,733.87	.00	7,733.87	.00	7,733.87
.00	509.00	.00	509.00	10,826.17	11,335.17
$ 134,851.07	$15,039,997.26	$ 1,278,928.00	$16,453,776.33	$ 663,279.56	$17,117,055.89

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Special Desegregation Programs				
Personal Services				
Salaries and Wages		$ 151,302.38		
Employer's Contributions for:				
F.I.C.A.		9,445.12		
Group Insurance		4,999.28		
Retirement		17,041.33		
Unemployment Compensation Insurance		756.00	$ 183,544.11	
Other Costs				
Travel		$ 6,485.44		
Supplies and Materials		4,351.26		
Repairs and Maintenance		2,224.92		
Rents (Other Than Real Estate)		767.29		
Tuition and Scholarships				
College Work Study Program		1,116.59		
Scholarships, Fellowships, Prizes, Awards and Other		65,252.86		
Other Expenditures		7,320.43		
Publications and Printing		7,560.23		
Equipment Purchases		111.03		
Computer Charges		102.55		
Telecommunications		1,096.34		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 11,597.06			
Contracts	3,750.00	15,347.06	111,736.00	$ 295,280.11
UNIVERSITY OF GEORGIA				
Office of Minority Business Enterprise				
Personal Services				
Salaries and Wages		$ 106,868.28		
Employer's Contributions for:				
F.I.C.A.		7,259.83		
Group Insurance		3,608.76		
Retirement		17,257.00	$ 134,993.87	
Other Costs				
Travel		$ 9,735.42		
Supplies and Materials		2,753.90		
Rents (Other Than Real Estate)		2,934.00		
Other Expenditures		439.94		
Publications and Printing		3,828.60		
Per Diem, Fees and Contracts				
Per Diem and Fees		147,344.27	167,036.13	302,030.00
				$ 597,310.11

OTHER ORGANIZED ACTIVITIES

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Experiment Station			
Agricultural Research			
Personal Services			
Salaries and Wages	$ 367,039.99		
Employer's Contributions for:			
F.I.C.A.	21,646.69		
Group Insurance	9,762.72		
Retirement	42,378.63		
Unemployment Compensation Insurance	392.93		
Liability Insurance	86.38	$ 441,307.34	
Other Costs			
Travel	$ 8,851.13		
Supplies and Materials	23,382.18		
Repairs and Maintenance	2,657.91		
Power, Water and Natural Gas	87.00		
Rents (Other Than Real Estate)	644.50		
Insurance and Bonding	15.20		
Workers' Compensation and Indemnities	674.78		
Other Expenditures	867.00		
Publications and Printing	3,155.86		
Equipment Purchases	5,247.04		
Computer Charges	717.63		
Per Diem, Fees and Contracts			
Per Diem and Fees	111.60	46,411.83	$ 487,719.17

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued				
GEORGIA INSTITUTE OF TECHNOLOGY continued				
Engineering Extension Division				
Advanced Technology Development Center				
Personal Services				
Salaries and Wages	$ 321,888.25			
Employer's Contributions for:				
F.I.C.A.	15,601.55			
Group Insurance	9,900.69			
Retirement	31,658.46			
Unemployment Compensation Insurance	371.69			
Liability Insurance	81.71	$ 379,502.35		
Other Costs				
Travel	$ 27,860.24			
Motor Vehicle Expenses	175.38			
Supplies and Materials	27,973.20			
Repairs and Maintenance	3,713.43			
Power, Water and Natural Gas	26,179.16			
Rents (Other Than Real Estate)	1,105.08			
Insurance and Bonding	120.17			
Workers' Compensation and Indemnities	638.31			
Other Expenditures	7,721.00			
Publications and Printing	20,856.15			
Equipment Purchases	35,216.82			
Computer Charges	91.59			
Telecommunications	9,447.36			
Per Diem, Fees and Contracts				
Per Diem and Fees	69,858.77	230,956.66	$ 610,459.01	$ 1,098,178.18
MEDICAL COLLEGE OF GEORGIA				
Family Practice Residency Program				
Capitation Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			$ 1,924,357.80	
New Program Development Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			150,000.60	
Residency Capitation Grants				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			1,821,667.05	
Student Preceptorships				
Personal Services				
Salaries and Wages		$ 1,500.00		
Other Costs				
Tuition and Scholarships				
Scholarships, Fellowships, Prizes, Awards and Other	$ 70,000.00			
Per Diem, Fees and Contracts				
Per Diem and Fees	68,500.00	138,500.00	140,000.00	4,036,025.45
UNIVERSITY OF GEORGIA				
Veterinary Medicine Experiment Station				
Agricultural Research				
Personal Services				
Salaries and Wages	$ 186,810.66			
Employer's Contributions for:				
F.I.C.A.	6,090.92			
Group Insurance	7,310.44			
Retirement	18,950.00	$ 219,162.02		
Other Costs				
Travel	$ 2,000.30			
Motor Vehicle Equipment Purchases	18,811.82			
Supplies and Materials	41,692.81			
Repairs and Maintenance	7,622.86			
Rents (Other Than Real Estate)	1,092.80			
Other Expenditures	1,915.93			
Publications and Printing	1,204.54			
Equipment Purchases	44,882.12			
Computer Charges	100.00			
Telecommunications	814.80	120,137.98	$ 339,300.00	
Fire Ant Research				
Personal Services				
Salaries and Wages		$ 49,999.62		

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued				
UNIVERSITY OF GEORGIA continued				
Veterinary Medicine Experiment Station continued				
Fire Ant Research continued				
Other Costs				
Travel	$ 2,081.74			
Motor Vehicle Expenses	320.28			
Supplies and Materials	35,529.95			
Repairs and Maintenance	1,766.00			
Rents (Other Than Real Estate)	1,399.50			
Other Expenditures	43,658.14			
Publications and Printing	127.81			
Equipment Purchases	14,223.67			
Computer Charges	77.79			
Per Diem, Fees and Contracts				
Per Diem and Fees	252.00	$ 99,436.88	$ 149,436.50	$ 488,736.50
				$ 5,622 940.13

SPONSORED OPERATIONS

GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Extension Division			
Advanced Technology Development Center			
Personal Services			
Salaries and Wages	$ 6,660.00		
Employer's Contributions for:			
F.I.C.A.	(-) 243.75		
Retirement	15.20		
Group Insurance	(-) 57.77	$ 6,373.68	
Other Costs			
Supplies and Materials	$ 5,564.68		
Repairs and Maintenance	3,919.86		
Publications and Printing	1,696.88		
Computer Charges	17,418.58		
Telecommunications	(-) 133.32	28,466.68	34,840.36
			$ 5,657,780.49

UNEXPENDED PLANT FUND

GRADUATE INSTITUTIONS:			
MEDICAL COLLEGE OF GEORGIA			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations			
Other Costs			
Supplies and Materials		$ 344.87	
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 71,378.58		
Contracts	1,207,204.55	1,278,583.13	$ 1,278,928.00
			$ 7,534,018.60

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling $107,937,540.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 46,090,863.00	$ 46,090,863.00	$ .00
Other Revenues Retained	61,846,677.00	52,898,796.96	(-) 8,947,880.04
	$ 107,937,540.00	$ 98,989,659.96	$(-) 8,947,880.04
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 56,093,443.00	$ 55,706,000.29	$(-) 387,442.71
Sponsored Operations	14,770,802.00	14,239,059.03	(-) 531,742.97
Operating Expenses			
Education, General and Departmental Services	23,457,171.00	17,482,207.73	(-) 5,974,963.27
Sponsored Operations	13,616,124.00	11,497,792.73	(-) 2,118,331.27
	$ 107,937,540.00	$ 98,925,059.78	$(-) 9,012,480.22
Excess of Funds Available over Expenditures		$ 64,600.18	$ 64,600.18

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXPERIMENT STATION

The total approved budget for the Engineering Experiment Station operations of Georgia Institute of Technology provided for expenditures totaling $63,822,353.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,359,346.00	$ 6,359,346.00	$ .00
Other Revenues Retained	57,463,007.00	51,389,011.56	(-) 6,073,995.44
	$ 63,822,353.00	$ 57,748,357.56	$(-) 6,073,995.44
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 12,753,854.00	$ 12,004,743.17	$(-) 749,110.83
Sponsored Operations	27,365,742.00	25,958,929.58	(-) 1,406,812.42
Operating Expenses			
Education, General and Departmental Services	9,356,212.00	8,911,378.16	(-) 444,833.84
Sponsored Operations	13,854,840.00	10,434,994.93	(-) 3,419,845.07
Agricultural Research	491,705.00	487,719.17	(-) 3,985.83
	$ 63,822,353.00	$ 57,797,765.01	$(-) 6,024,587.99
Excess of Funds Available over Expenditures		$(-) 49,407.45	$(-) 49,407.45

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling $3,324,618.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,197,793.00	$ 1,197,793.00	$ .00
Other Revenues Retained	2,126,825.00	1,752,020.58	(-) 374,804.42
	$ 3,324,618.00	$ 2,949,813.58	$(-) 374,804.42
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,332,743.00	$ 1,231,018.15	$(-) 101,724.85
Sponsored Operations	15,000.00	4,631.25	(-) 10,368.75
Operating Expenses			
Education, General and Departmental Services	1,308,803.00	1,063,921.89	(-) 244,881.11
Sponsored Operations	15,000.00	44.48	(-) 14,955.52
Advanced Technology Development Center	653,072.00	645,299.37	(-) 7,772.63
	$ 3,324,618.00	$ 2,944,915.14	$(-) 379,702.86
Excess of Funds Available over Expenditures		$ 4,898.44	$ 4,898.44

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology provided for expenditures totaling $6,146,036.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 6,146,036.00	$ 2,508,067.37	$(-) 3,637,968.63
EXPENDITURES			
Capital Outlay	$ 6,146,036.00	$ 2,508,067.37	$(-) 3,637,968.63
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling $93,993,080.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 63,648,454.00	$ 63,648,454.00	$ .00
Other Revenues Retained	30,344,626.00	28,229,086.77	(-) 2,115,539.23
	$ 93,993,080.00	$ 91,877,540.77	$(-) 2,115,539.23
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 68,973,408.00	$ 68,133,345.51	$(-) 840,062.49
Sponsored Operations	3,956,000.00	3,626,031.05	(-) 329,968.95
Operating Expenses			
Education, General and Departmental Services	16,643,672.00	16,381,349.02	(-) 262,322.98
Sponsored Operations	4,420,000.00	3,719,330.51	(-) 700,669.49
	$ 93,993,080.00	$ 91,860,056.09	$(-) 2,133,023.91
Excess of Funds Available over Expenditures		$ 17,484.68	$ 17,484.68

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling $589,617.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 589,617.00	$ 150,268.60	$(-) 439,348.40
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	97,278.37	97,278.37
	$ 589,617.00	$ 247,546.97	$(-) 342,070.03
EXPENDITURES			
Capital Outlay	$ 589,617.00	$ 199,452.78	$(-) 390,164.22
Excess of Funds Available over Expenditures		$ 48,094.19	$ 48,094.19

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling $73,332,667.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 45,325,883.00	$ 45,325,883.00	$ .00
Other Revenues Retained	28,006,784.00	24,699,645.45	(-) 3,307,138.55
	$ 73,332,667.00	$ 70,025,528.45	$(-) 3,307,138.55
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 43,560,147.00	$ 43,562,317.72	$ 2,170.72
Sponsored Operations	13,351,986.00	12,886,338.08	(-) 465,647.92
Operating Expenses			
Education, General and Departmental Services	10,437,273.00	9,232,189.42	(-) 1,205,083.58
Sponsored Operations	5,690,713.00	4,137,462.02	(-) 1,553,250.98
Special Desegregation Programs	292,548.00	295,280.11	2,732.11
	$ 73,332,667.00	$ 70,113,587.35	$(-) 3,219,079.65
Excess of Funds Available over Expenditures		$(-) 88,058.90	$(-) 88,058.90

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $2,170.72.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

The above comparison also indicates that Special Desegregation Programs were overspent in the amount of $2,732.11. This overexpenditure is in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling $89,702,283.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 26,679,024.00	$ 26,679,024.00	$ .00
Other Revenues Retained	63,023,259.00	58,562,689.09	(-) 4,460,569.91
	$ 89,702,283.00	$ 85,241,713.09	$(-) 4,460,569.91
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	4,601,995.00	4,601,995.00
	$ 89,702,283.00	$ 89,843,708.09	$ 141,425.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 56,423,100.00	$ 56,147,372.20	$(-) 275,727.80
Sponsored Operations	2,678,647.00	2,554,611.69	(-) 124,035.31
Operating Expenses			
Education, General and Departmental Services	29,764,172.00	28,414,730.99	(-) 1,349,441.01
Sponsored Operations	836,364.00	944,666.85	108,302.85
	$ 89,702,283.00	$ 88,061,381.73	$(-) 1,640,901.27
Excess of Funds Available over Expenditures		$ 1,782,326.36	$ 1,782,326.36

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $108,302.85. Actual funds available were $141,425.09 more than anticipated and actual expenditures were $1,640,901.27 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,782,326.36. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling $4,296,133.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,296,133.00	$ 4,296,133.00	$ .00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 133,499.00	$ 133,387.02	$(-) 111.98
Operating Expenses			
Education, General and Departmental Services	94,634.00	74,557.56	(-) 20,076.44
Capitation Contracts for Family Practice Residency	1,948,000.00	1,924,357.80	(-) 23,642.20
New Program Development Contracts for Family Practice Residency	150,000.00	150,000.60	.60
Residency Capitation Grants	1,785,000.00	1,821,667.05	36,667.05
Student Preceptorships	185,000.00	140,000.00	(-) 45,000.00
	$ 4,296,133.00	$ 4,243,970.03	$(-) 52,162.97
Excess of Funds Available over Expenditures		$ 52,162.97	$ 52,162.97

The above comparison indicates that New Program Development Contracts for Family Practice Residency were overspent in the amount of $ .60 and Residency Capitation Grants were overspent in the amount of $36,667.05. These overexpenditures are in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Georgia Radiation Therapy Center operations of the Medical College of Georgia provided for expenditures totaling $1,120,957.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 168,707.00	$ 168,707.00	$ .00
Other Revenues Retained	952,250.00	883,310.87	(-) 68,939.13
	$ 1,120,957.00	$ 1,052,017.87	$(-) 68,939.13
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 709,916.00	$ 710,945.06	$ 1,029.06
Operating Expenses			
Education, General and Departmental Services	411,041.00	344,766.31	(-) 66,274.69
	$ 1,120,957.00	$ 1,055,711.37	$(-) 65,245.63
Excess of Funds Available over Expenditures		$(-) 3,693.50	$(-) 3,693.50

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $1,029.06. Actual funds available were $68,939.13 less than anticipated and actual expenditures were $65,245.63 less than approved budget provisions which resulted in expenditures exceeding funds available by $3,693.50.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Regular provided for expenditures totaling $1,013,295.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,013,295.00	$ 985,129.72	$(-) 28,165.28
EXPENDITURES			
Capital Outlay	$ 1,013,295.00	$ 985,156.85	$(-) 28,138.15
Excess of Funds Available over Expenditures		$(-) 27.13	$(-) 27.13

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Eugene Talmadge Memorial Hospital provided for expenditures totaling $1,278,928.00. A comparison of anticipated funds available and budgeted expendi- expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 1,278,928.00	$ 1,278,928.00	$ .00
EXPENDITURES			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	$ 1,278,928.00	$ 1,278,928.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling $203,604,084.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 122,179,127.00	$ 122,179,127.00	$ .00
Other Revenues Retained	81,424,957.00	78,436,535.48	(-) 2,988,421.52
	$ 203,604,084.00	$ 200,615,662.48	$(-) 2,988,421.52
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 130,115,659.00	$ 129,238,557.12	$(-) 877,101.88
Sponsored Operations	18,502,000.00	17,232,855.47	(-) 1,269,144.53
Operating Expenses			
Education, General and Departmental Services	33,586,395.00	34,598,835.97	1,012,440.97
Sponsored Operations	21,098,000.00	19,159,008.50	(-) 1,938,991.50
Office of Minority Business Enterprise	302,030.00	302,030.00	.00
	$ 203,604,084.00	$ 200,531,287.06	$(-) 3,072,796.94
Excess of Funds Available over Expenditures		$ 84,375.42	$ 84,375.42

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $1,012,440.97. Actual funds available were $2,988,421.52 less than anticipated and actual expenditures were $3,072,796.94 less than approved budget provisions which resulted in funds available exceeding expenditures by $84,375.42.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

OTHER ORGANIZED ACTIVITIES

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Agricultural Experiment Stations operations of the University of Georgia provided for expenditures totaling $38,635,366.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,322,025.00	$ 22,322,025.00	$ .00
Other Revenues Retained	16,313,341.00	13,652,336.30	(-) 2,661,004.70
	$ 38,635,366.00	$ 35,974,361.30	$(-) 2,661,004.70
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 21,988,437.00	$ 21,880,201.49	$(-) 108,235.51
Sponsored Operations	5,127,000.00	4,157,908.42	(-) 969,091.58
Operating Expenses			
Education, General and Departmental Services	7,646,929.00	7,158,342.63	(-) 488,586.37
Sponsored Operations	3,873,000.00	2,778,011.99	(-) 1,094,988.01
	$ 38,635,366.00	$ 35,974,464.53	$(-) 2,660,901.47
Excess of Funds Available over Expenditures		$(-) 103.23	$(-) 103.23

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling $34,864,397.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,481,475.00	$ 22,481,475.00	$ .00
Other Revenues Retained	12,382,922.00	11,397,370.61	(-) 985,551.39
	$ 34,864,397.00	$ 33,878,845.61	$(-) 985,551.39
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 24,951,533.00	$ 24,931,138.23	$(-) 20,394.77
Sponsored Operations	4,590,000.00	4,204,963.26	(-) 385,036.74
Operating Expenses			
Education, General and Departmental Services	3,312,864.00	3,182,123.73	(-) 130,740.27
Sponsored Operations	2,010,000.00	1,560,097.89	(-) 449,902.11
	$ 34,864,397.00	$ 33,878,323.11	$(-) 986,073.69
Excess of Funds Available over Expenditures		$ 522.50	$ 522.50

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling $1,411,821.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 592,757.00	$ 592,757.00	$ .00
Other Revenues Retained	819,064.00	546,907.93	(-) 272,156.07
	$ 1,411,821.00	$ 1,139,664.93	$(-) 272,156.07
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 407,467.00	$ 399,508.88	$(-) 7,958.12
Sponsored Operations	310,510.00	290,117.23	(-) 20,392.77
Operating Expenses			
Education, General and Departmental Services	225,798.00	269,695.40	43,897.40
Sponsored Operations	468,046.00	172,421.46	(-) 295,624.54
	$ 1,411,821.00	$ 1,131,742.97	$(-) 280,078.03
Excess of Funds Available over Expenditures		$ 7,921.96	$ 7,921.96

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $43,897.40. Actual funds available were $272,156.07 less than anticipated and actual expenditures were $280,078.03 less than approved budget provisions which resulted in funds available exceeding expenditures by $7,921.96.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling $951,279.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 795,850.00	$ 795,850.00	$ .00
Other Revenues Retained	155,429.00	151,135.12	(-) 4,293.88
	$ 951,279.00	$ 946,985.12	$(-) 4,293.88
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 716,140.00	$ 714,738.07	$(-) 1,401.93
Operating Expenses			
Education, General and Departmental Services	231,067.00	234,424.95	3,357.95
Sponsored Operations	4,072.00	.00	(-) 4,072.00
	$ 951,279.00	$ 949,163.02	$(-) 2,115.98
Excess of Funds Available over Expenditures		$(-) 2,177.90	$(-) 2,177.90

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $3,357.95. Actual funds available were $4,293.88 less than anticipated and actual expenditures were $2,115.98 less than approved budget provisions which resulted in expenditures exceeding funds available by $2,177.90.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling $1,942,452.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 1,942,452.00	$ 1,942,452.00	$ .00
Other Revenues Retained	.00	623.28	623.28
	$ 1,942,452.00	$ 1,943,075.28	$ 623.28
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 1,050,654.00	$ 1,051,751.47	$ 1,097.47
Operating Expenses Education, General and Departmental Services	402,498.00	402,587.31	89.31
Agricultural Research	339,300.00	339,300.00	.00
Fire Ant Research	150,000.00	149,436.50	(-) 563.50
	$ 1,942,452.00	$ 1,943,075.28	$ 623.28
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $1,097.47 and Operating Expenses of Education, General and Departmental Services were overspent by $89.31. Actual funds available were $623.28 more than anticipated and actual expenditures were $623.28 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

VETERINARY MEDICINE TEACHING HOSPITAL

The total approved budget for the Veterinary Medicine Teaching Hospital operations of the University of Georgia provided for expenditures totaling $1,948,169.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 397,991.00	$ 397,991.00	$ .00
Other Revenues Retained	1,550,178.00	1,397,458.91	(-) 152,719.09
	$ 1,948,169.00	$ 1,795,449.91	$(-) 152,719.09
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 781,169.00	$ 714,097.15	$(-) 67,071.85
Operating Expenses Education, General and Departmental Services	1,167,000.00	1,081,362.76	(-) 85,637.24
	$ 1,948,169.00	$ 1,795,459.91	$(-) 152,709.09
Excess of Funds Available over Expenditures		$(-) 10.00	$(-) 10.00

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling $10,334,488.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 100,000.00	$ 100,000.00	$ .00
Other Revenues Retained	10,234,488.00	6,330,690.92	(-) 3,903,797.08
	$ 10,334,488.00	$ 6,430,690.92	$(-) 3,903,797.08
EXPENDITURES			
Capital Outlay	$ 10,334,488.00	$ 6,436,275.56	$(-) 3,898,212.44
Excess of Funds Available over Expenditures		$(-) 5,584.64	$(-) 5,584.64

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Stations did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 670,590.00	$ 670,590.00
EXPENDITURES			
Capital Outlay	$ .00	$ 372,498.41	$ 372,498.41
Excess of Funds Available over Expenditures		$ 298,091.59	$ 298,091.59

The above comparison indicates that Capital Outlay was overspent by $372,498.41.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 9,118.18	$ 9,118.18
EXPENDITURES			
Capital Outlay	$ .00	$ 9,118.18	$ 9,118.18
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $9,118.18.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

MARINE INSTITUTE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Marine Institute did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 3,188.40	$ 3,188.40
EXPENDITURES			
Capital Outlay	$ .00	$ 3,188.40	$ 3,188.40
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $3,188.40.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Veterinary Medicine Experiment Station did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 20,387.66	$ 20,387.66
EXPENDITURES			
Capital Outlay	$ .00	$ 12,883.53	$ 12,883.53
Excess of Funds Available over Expenditures		$ 7,504.13	$ 7,504.13

The above comparison indicates that Capital Outlay was overspent by $12,883.53.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES

ALBANY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund cperations of Albany State College provided for expenditures totaling $14,131,589.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,169,243.00	$ 8,169,243.00	$ .00
Other Revenues Retained	5,962,346.00	5,416,626.43	(-) 545,719.57
	$ 14,131,589.00	$ 13,585,869.43	$(-) 545,719.57
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,371,577.00	$ 8,402,815.85	$ 31,238.85
Sponsored Operations	1,400,371.00	1,053,195.43	(-) 347,175.57
Operating Expenses			
Education, General and Departmental Services	1,622,661.00	1,624,647.74	1,986.74
Sponsored Operations	2,736,980.00	2,500,582.86	(-) 236,397.14
	$ 14,131,589.00	$ 13,581,241.88	$(-) 550,347.12
Excess of Funds Available over Expenditures		$ 4,627.55	$ 4,627.55

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $31,238.85 and Operating Expenses of Education, General and Departmental Services were overspent by $1,986.74. Actual funds available were $545,719.57 less than anticipated and actual expenditures were $550,347.12 less than approved budget provisions which resulted in funds available exceeding expenditures by $4,627.55.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany State College provided for expenditures totaling $25,390.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,400.00	$ 12,400.00	$ .00
Other Revenues Retained	12,990.00	111,343.44	98,353.44
	$ 25,390.00	$ 123,743.44	$ 98,353.44
EXPENDITURES			
Capital Outlay	$ 25,390.00	$ 123,783.94	$ 98,393.94
Excess of Funds Available over Expenditures		$(-) 40.50	$(-) 40.50

The above comparison indicates that Capital Outlay was overspent by $98,393.94. Actual funds available were $98,353.44 more than anticipated and actual expenditures were $98,393.94 more than approved budget provisions which resulted in expenditures exceeding funds available by $40.50.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling $10,087,443.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,155,649.00	$ 7,155,649.00	$ .00
Other Revenues Retained	2,931,794.00	2,983,917.20	52,123.20
	$ 10,087,443.00	$ 10,139,566.20	$ 52,123.20
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,738,556.00	$ 7,745,592.44	$ 7,026.44
Sponsored Operations	102,383.00	75,268.71	(-) 27,114.29
Operating Expenses			
Education, General and Departmental Services	1,789,877.00	1,788,504.60	(-) 1,372.40
Sponsored Operations	456,617.00	526,767.05	70,150.05
	$ 10,087,443.00	$ 10,136,132.80	$ 48,689.80
Excess of Funds Available over Expenditures		$ 3,433.40	$ 3,433.40

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $7,026.44 and Operating Expenses of Sponsored Operations were overspent by $70,150.05. Actual funds available were $52,123.20 more than anticipated and actual expenditures were $48,689.80 more than approved budget provisions which resulted in funds available exceeding expenditures by $3,433.40. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling $79,356.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 79,356.00	$ 70,901.68	$(-) 8,454.32
EXPENDITURES			
Capital Outlay	$ 79,356.00	$ 70,901.68	$(-) 8,454.32
Excess of Funds Available over Expenditures		$ .00	$ .00

SENIOR COLLEGES continued

AUGUSTA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling $12,338,330.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,971,675.00	$ 7,971,675.00	$ .00
Other Revenues Retained	4,366,655.00	4,507,293.20	140,638.20
	$ 12,338,330.00	$ 12,478,968.20	$ 140,638.20
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,442,721.00	$ 9,417,210.66	$(-) 25,510.34
Sponsored Operations	187,241.00	210,183.48	22,942.48
Operating Expenses			
Education, General and Departmental Services	1,900,001.00	1,936,905.01	36,904.01
Sponsored Operations	808,367.00	894,640.93	86,273.93
	$ 12,338,330.00	$ 12,458,940.08	$ 120,610.08
Excess of Funds Available over Expenditures		$ 20,028.12	$ 20,028.12

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $22,942.48, Operating Expenses of Education, General and Departmental Services were overspent by $36,904.01 and Operating Expenses of Sponsored Operations were overspent by $86,273.93. Actual funds available were $140,638.20 more than anticipated and actual expenditures were $120,610.08 more than approved budget provisions which resulted in funds available exceeding expenditures by $20,028.12. Budget amendments should be filed whenever additional funds became available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling $49,795.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 49,795.00	$ 54,535.65	$ 4,740.65
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	294.55	294.55
	$ 49,795.00	$ 54,830.20	$ 5,035.20
EXPENDITURES			
Capital Outlay	$ 49,795.00	$ 54,815.13	$ 5,020.13
Excess of Funds Available over Expenditures		$ 15.07	$ 15.07

The above comparison indicates that Capital Outlay was overspent by $5,020.13. Actual funds available were $5,035.20 more than anticipated and actual expenditures were $5,020.13 more than approved budget provisions which resulted in funds available exceeding expenditures by $15.07. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

COLUMBUS COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling $16,781,810.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,965,100.00	$ 10,965,100.00	$ .00
Other Revenues Retained	5,816,710.00	5,453,704.06	(-) 363,005.94
	$ 16,781,810.00	$ 16,418,804.06	$(-) 363,005.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 12,138,375.00	$ 12,110,517.99	$(-) 27,857.01
Sponsored Operations	236,678.00	229,091.50	(-) 7,586.50
Operating Expenses			
Education, General and Departmental Services	2,890,403.00	2,860,248.49	(-) 30,154.51
Sponsored Operations	1,516,354.00	1,218,284.13	(-) 298,069.87
	$ 16,781,810.00	$ 16,418,142.11	$(-) 363,667.89
Excess of Funds Available over Expenditures		$ 661.95	$ 661.95

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling $391,357.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 391,357.00	$ 361,754.16	$(-) 29,602.84
EXPENDITURES			
Capital Outlay	$ 391,357.00	$ 361,687.83	$(-) 29,669.17
Excess of Funds Available over Expenditures		$ 66.33	$ 66.33

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling $16,581,727.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,625,593.00	$ 8,625,593.00	$ .00
Other Revenues Retained	7,956,134.00	7,557,384.67	(-) 398,749.33
	$ 16,581,727.00	$ 16,182,977.67	$(-) 398,749.33
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,487,660.00	$ 8,461,162.19	$(-) 26,497.81
Sponsored Operations	2,833,844.00	2,460,706.44	(-) 373,137.56
Operating Expenses			
Education, General and Departmental Services	1,930,724.00	2,026,344.77	95,620.77
Sponsored Operations	3,329,499.00	3,222,984.37	(-) 106,514.63
	$ 16,581,727.00	$ 16,171,197.77	$(-) 410,529.23
Excess of Funds Available over Expenditures		$ 11,779.90	$ 11,779.90

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $95,620.77. Actual funds available were $398,749.33 less than anticipated and actual expenditures were $410,529.23 less than approved budget provisions which resulted in funds available exceeding expenditures by $11,779.90.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling $1,141,732.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 134,600.00	$ 134,600.00	$ .00
Other Revenues Retained	1,007,132.00	746,283.52	(-) 260,848.48
	$ 1,141,732.00	$ 880,883.52	$(-) 260,848.48
EXPENDITURES			
Capital Outlay	$ 1,141,732.00	$ 895,489.89	$(-) 246,242.11
Excess of Funds Available over Expenditures		$(-) 14,606.37	$(-) 14,606.37

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling $12,178,904.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL		OVER (-) UNDER
REVENUES				
Appropriation Allotments				
State Funds	$ 8,117,442.00	$ 8,117,442.00		$ .00
Other Revenues Retained	4,061,462.00	4,122,036.41		60,574.41
	$ 12,178,904.00	$ 12,239,478.41		$ 60,574.41
EXPENDITURES				
Personal Services				
Education, General and Departmental Services	$ 8,816,943.00	$ 8,847,760.25		$ 30,817.25
Sponsored Operations	219,598.00	216,337.71	(-)	3,260.29
Operating Expenses				
Education, General and Departmental Services	2,247,393.00	2,200,651.14	(-)	46,741.86
Sponsored Operations	894,970.00	967,170.56		72,200.56
	$ 12,178,904.00	$ 12,231,919.66		$ 53,015.66
Excess of Funds Available over Expenditures		$ 7,558.75		$ 7,558.75

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $30,817.25 and Operating Expenses of Sponsored Operations were overspent by $72,200.56. Actual funds available were $60,574.41 more than anticipated and actual expenditures were $53,015.66 more than approved budget provisions which resulted in funds available exceeding expenditures by $7,558.75. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling $54,941.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 54,941.00	$ 69,878.31	$ 14,937.31
EXPENDITURES			
Capital Outlay	$ 54,941.00	$ 66,231.88	$ 11,290.88
Excess of Funds Available over Expenditures		$ 3,646.43	$ 3,646.43

The above comparison indicates that Capital Outlay was overspent by $11,290.88. Actual funds available were $14,937.31 more than anticipated and actual expenditures were $11,290.88 more than approved budget provisions which resulted in funds available exceeding expenditures by $3,646.43. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

SENIOR COLLEGES continued

GEORGIA SOUTHERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling $27,600,432.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 17,228,669.00	$ 17,228,669.00	$ .00
Other Revenues Retained	10,371,763.00	10,430,767.91	59,004.91
	$ 27,600,432.00	$ 27,659,436.91	$ 59,004.91
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 20,372,996.00	$ 20,227,822.27	$(-) 145,173.73
Sponsored Operations	1,000,000.00	846,408.14	(-) 153,591.86
Operating Expenses			
Education, General and Departmental Services	3,727,436.00	3,992,307.85	264,871.85
Sponsored Operations	2,500,000.00	2,579,116.76	79,116.76
	$ 27,600,432.00	$ 27,645,655.02	$ 45,223.02
Excess of Funds Available over Expenditures		$ 13,781.89	$ 13,781.89

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $264,871.85 and Operating Expenses of Sponsored Operations were overspent by $79,116.76. Actual funds available were $59,004.91 more than anticipated and actual expenditures were $45,223.02 more than approved budget provisions which resulted in funds available exceeding expenditures by $13,781.89. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling $746,380.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 746,380.00	$ 786,698.84	$ 40,318.84
EXPENDITURES			
Capital Outlay	$ 746,380.00	$ 786,698.84	$ 40,318.84
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $40,318.84. Actual funds available were $40,318.84 more than anticipated and actual expenditures were $40,318.84 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling $10,222,926.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,068,250.00	$ 7,068,250.00	$ .00
Other Revenues Retained	3,154,676.00	3,245,936.77	91,260.77
	$ 10,222,926.00	$ 10,314,186.77	$ 91,260.77
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,994,481.00	$ 7,039,525.74	$ 45,044.74
Sponsored Operations	241,254.00	224,834.98	(-) 16,419.02
Operating Expenses			
Education, General and Departmental Services	2,023,293.00	1,990,364.06	(-) 32,928.94
Sponsored Operations	963,898.00	1,056,461.34	92,563.34
	$ 10,222,926.00	$ 10,311,186.12	$ 88,260.12
Excess of Funds Available over Expenditures		$ 3,000.65	$ 3,000.65

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $45,044.74 and Operating Expenses of Sponsored Operations were overspent by $92,563.34. Actual funds available were $91,260.77 more than anticipated and actual expenditures were $88,260.12 more than approved budget provisions which resulted in funds available exceeding expenditures by $3,000.65. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling $95,564.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 95,564.00	$ 97,261.95	$ 1,697.95
EXPENDITURES			
Capital Outlay	$ 95,564.00	$ 94,932.13	$(-) 631.87
Excess of Funds Available over Expenditures		$ 2,329.82	$ 2,329.82

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling $11,555,855.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,197,400.00	$ 7,197,400.00	$ .00
Other Revenues Retained	4,358,455.00	4,359,156.85	701.85
	$ 11,555,855.00	$ 11,556,556.85	$ 701.85
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,255,166.00	$ 9,284,399.61	$ 29,233.61
Sponsored Operations	66,423.00	60,939.85	(-) 5,483.15
Operating Expenses			
Education, General and Departmental Services	1,835,939.00	1,829,016.52	(-) 6,922.48
Sponsored Operations	398,327.00	382,064.10	(-) 16,262.90
	$ 11,555,855.00	$ 11,556,420.08	$ 565.08
Excess of Funds Available over Expenditures		$ 136.77	$ 136.77

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $29,233.61. Actual funds available were $701.85 more than anticipated and actual expenditures were $565.08 more than approved budget provisions which resulted in funds available exceeding expenditures by $136.77. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling $94,005.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,500.00	$ 7,500.00	$ .00
Other Revenues Retained	86,505.00	92,128.18	5,623.18
	$ 94,005.00	$ 99,628.18	$ 5,623.18
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,779.54	5,779.54
	$ 94,005.00	$ 105,407.72	$ 11,402.72
EXPENDITURES			
Capital Outlay	$ 94,005.00	$ 99,628.18	$ 5,623.18
Excess of Funds Available over Expenditures		$ 5,779.54	$ 5,779.54

The above comparison indicates that Capital Outlay was overspent by $5,623.18. Actual funds available were $11,402.72 more than anticipated and actual expenditures were $5,623.18 more than approved budget provisions which resulted in funds available exceeding expenditures by $5,779.54. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling $8,239,157.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,534,680.00	$ 5,534,680.00	$ .00
Other Revenues Retained	2,704,477.00	2,434,010.72	(-) 270,466.28
	$ 8,239,157.00	$ 7,968,690.72	$(-) 270,466.28
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,972,668.00	$ 5,958,462.62	$(-) 14,205.38
Sponsored Operations	265,290.00	72,962.04	(-) 192,327.96
Operating Expenses			
Education, General and Departmental Services	1,366,637.00	1,366,711.71	74.71
Sponsored Operations	634,562.00	557,514.51	(-) 77,047.49
	$ 8,239,157.00	$ 7,955,650.88	$(-) 283,506.12
Excess of Funds Available over Expenditures		$ 13,039.84	$ 13,039.84

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $74.71. Actual funds available were $270,466.28 less than anticipated and actual expenditures were $283,506.12 less than approved budget provisions which resulted in funds available exceeding expenditures by $13,039.84.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling $199,702.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 199,702.00	$ 149,593.52	$(-) 50,108.48
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	148.65	148.65
	$ 199,702.00	$ 149,742.17	$(-) 49,959.83
EXPENDITURES			
Capital Outlay	$ 199,702.00	$ 149,585.51	$(-) 50,116.49
Excess of Funds Available over Expenditures		$ 156.66	$ 156.66

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling $14,192,963.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,439,034.00	$ 8,439,034.00	$ .00
Other Revenues Retained	5,753,929.00	5,606,660.03	(-) 147,268.97
	$ 14,192,963.00	$ 14,045,694.03	$(-) 147,268.97
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,530,043.00	$ 8,563,392.80	$ 33,349.80
Sponsored Operations	878,288.00	765,242.19	(-) 113,045.81
Operating Expenses			
Education, General and Departmental Services	2,021,762.00	1,984,034.33	(-) 37,727.67
Sponsored Operations	2,762,870.00	2,741,917.70	(-) 20,952.30
	$ 14,192,963.00	$ 14,054,587.02	$(-) 138,375.98
Excess of Funds Available over Expenditures		$(-) 8,892.99	$(-) 8,892.99

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $33,349.80. Actual funds available were $147,268.97 less than anticipated and actual expenditures were $138,375.98 less than approved budget provisions which resulted in expenditures exceeding funds available by $8,892.99.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling $415,897.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 353,000.00	$ 353,000.00	$ .00
Other Revenues Retained	62,897.00	61.538.00	(-) 1,359.00
	$ 415,897.00	$ 414,538.00	$(-) 1,359.00
EXPENDITURES			
Capital Outlay	$ 415,897.00	$ 406,703.00	$(-) 9,194.00
Excess of Funds Available over Expenditures		$ 7,835.00	$ 7,835.00

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Southern Technical Institute provided for expenditures totaling $10,948,602.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,649,063.00	$ 6,649,063.00	$ .00
Other Revenues Retained	4,299,539.00	4,056,850.84	(-) 242,688.16
	$ 10,948,602.00	$ 10,705,913.84	$(-) 242,688.16
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,474,894.00	$ 7,500,923.73	$ 26,029.73
Sponsored Operations	480,463.00	386,800.49	(-) 93,662.51
Operating Expenses			
Education, General and Departmental Services	2,442,693.00	2,261,395.03	(-) 181,297.97
Sponsored Operations	550,552.00	541,071.77	(-) 9,480.23
	$ 10,948,602.00	$ 10,690,191.02	$(-) 258,410.98
Excess of Funds Available over Expenditures		$ 15,722.82	$ 15,722.82

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $26,029.73. Actual funds available were $242,688.16 less than anticipated and actual expenditures were $258,410.98 less than approved budget provisions which resulted in funds available exceeding expenditures by $15,722.82.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Southern Technical Institute provided for expenditures totaling $192,278.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 192,278.00	$ 198,814.01	$ 6,536.01
EXPENDITURES			
Capital Outlay	$ 192,278.00	$ 198,464.01	$ 6,186.01
Excess of Funds Available over Expenditures		$ 350.00	$ 350.00

The above comparison indicates that Capital Outlay was overspent by $6,186.01. Actual funds available were $6,536.01 more than anticipated and actual expenditures were $6,186.01 more than approved budget provisions which resulted in funds available exceeding expenditures by $350.00. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling $20,765,876.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,779,750.00	$ 11,779,750.00	$ .00
Other Revenues Retained	8,986,126.00	8,829,463.17	(-) 156,662.83
	$ 20,765,876.00	$ 20,609,213.17	$(-) 156,662.83
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 13,585,412.00	$ 13,666,256.39	$ 80,844.39
Sponsored Operations	783,545.00	714,367.09	(-) 69,177.91
Operating Expenses			
Education, General and Departmental Services	3,799,391.00	3,705,573.82	(-) 93,817.18
Sponsored Operations	2,597,528.00	2,492,447.60	(-) 105,080.40
	$ 20,765,876.00	$ 20,578,644.90	$(-) 187,231.10
Excess of Funds Available over Expenditures		$ 30,568.27	$ 30,568.27

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $80,844.39. Actual funds available were $156,662.83 less than anticipated and actual expenditures were $187,231.10 less than approved budget provisions which resulted in funds available exceeding expenditures by $30,568.27.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling $438,076.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 438,076.00	$ 403,565.11	$(-) 34,510.89
EXPENDITURES			
Capital Outlay	$ 438,076.00	$ 403,565.11	$(-) 34,510.89
Excess of Funds Available over Expenditures		$ .00	$ .00

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling $21,459,472.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,145,512.00	$ 14,145,512.00	$ .00
Other Revenues Retained	7,313,960.00	6,884,153.23	(-) 429,806.77
	$ 21,459,472.00	$ 21,029,665.23	$(-) 429,806.77
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 15,918,187.00	$ 15,916,566.45	$(-) 1,620.55
Sponsored Operations	400,000.00	238,649.06	(-) 161,350.94
Operating Expenses			
Education, General and Departmental Services	3,366,285.00	3,251,707.80	(-) 114,577.20
Sponsored Operations	1,775,000.00	1,617,915.44	(-) 157,084.56
	$ 21,459,472.00	$ 21,024,838.75	$(-) 434,633.25
Excess of Funds Available over Expenditures		$ 4,826.48	$ 4,826.48

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling $626,629.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 626,629.00	$ 480,077.82	$(-) 146,551.18
EXPENDITURES			
Capital Outlay	$ 626,629.00	$ 480,077.82	$(-) 146,551.18
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling $8,474,322.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,419,642.00	$ 5,419,642.00	$ .00
Other Revenues Retained	3,054,690.00	3,141,117.82	86,437.82
	$ 8,474,322.00	$ 8,560,759.82	$ 86,437.82
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,743,764.00	$ 5,741,496.59	$(-) 2,267.41
Sponsored Operations	293,305.00	298,530.43	5,225.43
Operating Expenses			
Education, General and Departmental Services	1,321,986.00	1,337,008.80	15,022.80
Sponsored Operations	1,115,267.00	1,182,945.10	67,678.10
	$ 8,474,322.00	$ 8,559,980.92	$ 85,658.92
Excess of Funds Available over Expenditures		$ 778.90	$ 778.90

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $5,225.43, Operating Expenses of Education, General and Departmental Services were overspent by $15,022.80 and Operating Expenses of Sponsored Operations were overspent by $67,678.10. Actual funds available were $86,437.82 more than anticipated and actual expenditures were $85,658.92 more than approved budget provisions which resulted in funds available exceeding expenditures by $778.90. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling $76,066.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 76,066.00	$ 72,407.46	$(-) 3,658.54
EXPENDITURES			
Capital Outlay	$ 76,066.00	$ 72,407.04	$(-) 3,658.96
Excess of Funds Available over Expenditures		$ .42	$ .42

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling $6,011,611.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,820,708.00	$ 3,820,708.00	$ .00
Other Revenues Retained	2,190,903.00	2,048,020.58	(-) 142,882.42
	$ 6,011,611.00	$ 5,868,728.58	$ (-) 142,882.42
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,193,327.00	$ 4,186,097.27	$ (-) 7,229.73
Sponsored Operations	188,131.00	143,668.91	(-) 44,462.09
Operating Expenses			
Education, General and Departmental Services	836,679.00	830,259.10	(-) 6,419.90
Sponsored Operations	793,474.00	708,658.18	(-) 84,815.82
	$ 6,011,611.00	$ 5,868,683.46	$ (-) 142,927.54
Excess of Funds Available over Expenditures		$ 45.12	$ 45.12

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling $28,387.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 28,387.00	$ 24,343.20	$ (-) 4,043.80
EXPENDITURES			
Capital Outlay	$ 28,387.00	$ 24,298.95	$ (-) 4,088.05
Excess of Funds Available over Expenditures		$ 44.25	$ 44.25

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling $5,795,840.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,925,480.00	$ 2,925,480.00	$ .00
Other Revenues Retained	2,870,360.00	2,541,229.85	(-) 329,130.15
	$ 5,795,840.00	$ 5,466,709.85	$(-) 329,130.15
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,126,556.00	$ 3,085,636.88	$(-) 40,919.12
Sponsored Operations	553,581.00	433,122.11	(-) 120,458.89
Operating Expenses			
Education, General and Departmental Services	920,481.00	978,491.92	58,010.92
Sponsored Operations	1,195,222.00	967,262.88	(-) 227,959.12
	$ 5,795,840.00	$ 5,464,513.79	$(-) 331,326.21
Excess of Funds Available over Expenditures		$ 2,196.06	$ 2,196.06

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $58,010.92. Actual funds available were $329,130.15 less than anticipated and actual expenditures were $331,326.21 less than approved budget provisions which resulted in funds available exceeding expenditures by $2,196.06.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Atlanta Junior College provided for expenditures totaling $1,192.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,192.00	$ 2,938.48	$ 1,746.48
EXPENDITURES			
Capital Outlay	$ 1,192.00	$ 1,143.16	$(-) 48.84
Excess of Funds Available over Expenditures		$ 1,795.32	$ 1,795.32

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling $2,710,358.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,915,400.00	$ 1,915,400.00	$ .00
Other Revenues Retained	794,958.00	735,068.09	(-) 59,889.91
	$ 2,710,358.00	$ 2,650,468.09	$(-) 59,889.91
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,835,256.00	$ 1,833,739.87	$(-) 1,516.13
Sponsored Operations	231,427.00	219,644.60	(-) 11,782.40
Operating Expenses			
Education, General and Departmental Services	394,932.00	393,901.31	(-) 1,030.69
Sponsored Operations	248,743.00	195,586.11	(-) 53,156.89
	$ 2,710,358.00	$ 2,642,871.89	$(-) 67,486.11
Excess of Funds Available over Expenditures		$ 7,596.20	$ 7,596.20

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Bainbridge Junior College provided for expenditures totaling $6,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 6,500.00	$ 5,075.42	$(-) 1,424.58
EXPENDITURES			
Capital Outlay	$ 6,500.00	$ 4,724.45	$(-) 1,775.55
Excess of Funds Available over Expenditures		$ 350.97	$ 350.97

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling $4,361,441.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,758,000.00	$ 2,758,000.00	$ .00
Other Revenues Retained	1,603,441.00	1,649,550.81	46,109.81
	$ 4,361,441.00	$ 4,407,550.81	$ 46,109.81
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,028,939.00	$ 3,018,037.01	$(-) 10,901.99
Sponsored Operations	351,842.00	339,170.37	(-) 12,671.63
Operating Expenses			
Education, General and Departmental Services	607,438.00	608,267.35	829.35
Sponsored Operations	373,222.00	439,772.14	66,550.14
	$ 4,361,441.00	$ 4,405,246.87	$ 43,805.87
Excess of Funds Available over Expenditures		$ 2,303.94	$ 2,303.94

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $829.35 and Operating Expenses of Sponsored Operations were overspent by $66,550.14. Actual funds available were $46,109.81 more than anticipated and actual expenditures were $43,805.87 more than approved budget provisions which resulted in funds available exceeding expenditures by $2,303.94. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling $101,148.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 101,148.00	$ 98,205.36	$(-) 2,942.64
EXPENDITURES			
Capital Outlay	$ 101,148.00	$ 98,205.36	$(-) 2,942.64
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling $8,733,112.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,684,002.00	$ 4,684,002.00	$ .00
Other Revenues Retained	4,049,110.00	3,131,142.82	(-) 917,967.18
	$ 8,733,112.00	$ 7,815,144.82	$(-) 917,967.18
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,541,453.00	$ 5,410,447.22	$(-) 131,005.78
Sponsored Operations	659,847.00	575,170.24	(-) 84,676.76
Operating Expenses			
Education, General and Departmental Services	1,134,164.00	1,229,976.73	95,812.73
Sponsored Operations	1,397,648.00	597,486.57	(-) 800,161.43
	$ 8,733,112.00	$ 7,813,080.76	$(-) 920,031.24
Excess of Funds Available over Expenditures		$ 2,064.06	$ 2,064.06

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $95,812.73. Actual funds available were $917,967.18 less than anticipated and actual expenditures were $920,031.24 less than approved budget provisions which resulted in funds available exceeding expenditures by $2,064.06.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling $50,773.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 50,773.00	$ 50,956.00	$ 183.00
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	$ 50,773.00	$ 52,206.01	$ 1,433.01
EXPENDITURES			
Capital Outlay	$ 50,773.00	$ 46,768.83	$(-) 4,004.17
Excess of Funds Available over Expenditures		$ 5,437.18	$ 5,437.18

JUNIOR COLLEGES continued

DALTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling $5,012,161.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,189,000.00	$ 3,189,000.00	$ .00
Other Revenues Retained	1,823,161.00	1,661,337.60	(-) 161,823.40
	$ 5,012,161.00	$ 4,850,337.60	$(-) 161,823.40
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,069,751.00	$ 2,980,201.78	$(-) 89,549.22
Sponsored Operations	415,127.00	380,863.28	(-) 34,263.72
Operating Expenses			
Education, General and Departmental Services	1,178,649.00	1,194,864.09	16,215.09
Sponsored Operations	348,634.00	298,348.97	(-) 50,285.03
	$ 5,012,161.00	$ 4,854,278.12	$(-) 157,882.88
Excess of Funds Available over Expenditures		$(-) 3,940.52	$(-) 3,940.52

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $16,215.09. Actual funds available were $161,823.40 less than anticipated and actual expenditures were $157,882.88 less than approved budget provisions which resulted in expenditures exceeding funds available by $3,940.52.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Dalton Junior College provided for expenditures totaling $61,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 61,500.00	$ 58,658.68	$(-) 2,841.32
EXPENDITURES			
Capital Outlay	$ 61,500.00	$ 58,658.68	$(-) 2,841.32
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling $1,685,000.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,390,800.00	$ 1,390,800.00	$ .00
Other Revenues Retained	294,200.00	301,722.51	7,522.51
	$ 1,685,000.00	$ 1,692,522.51	$ 7,522.51
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,241,786.00	$ 1,230,170.47	$(-) 11,615.53
Sponsored Operations	.00	850.00	850.00
Operating Expenses			
Education, General and Departmental Services	361,214.00	370,965.56	9,751.56
Sponsored Operations	82,000.00	90,320.71	8,320.71
	$ 1,685,000.00	$ 1,692,306.74	$ 7,306.74
Excess of Funds Available over Expenditures		$ 215.77	$ 215.77

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $850.00, Operating Expenses of Education, General and Departmental Services were overspent by $9,751.56 and Operating Expenses of Sponsored Operations were overspent by $8,320.71. Actual funds available were $7,522.51 more than anticipated and actual expenditures were $7,306.74 more than approved budget provisions which resulted in funds available exceeding expenditures by $215.77. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling $63,912.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 63,912.00	$ 10,664.60	$(-) 53,247.40
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	53,012.75	53,012.75
	$ 63,912.00	$ 63,677.35	$(-) 234.65
EXPENDITURES			
Capital Outlay	$ 63,912.00	$ 6,876.80	$(-) 57,035.20
Excess of Funds Available over Expenditures		$ 56,800.55	$ 56,800.55

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling $4,781,999.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,181,595.00	$ 3,181,595.00	$ .00
Other Revenues Retained	1,600,404.00	1,658,326.53	57,922.53
	$ 4,781,999.00	$ 4,839,921.53	$ 57,922.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,298,877.00	$ 3,300,159.60	$ 1,282.60
Sponsored Operations	347,668.00	343,291.97	(-) 4,376.03
Operating Expenses			
Education, General and Departmental Services	781,484.00	787,734.25	6,250.25
Sponsored Operations	353,970.00	402,410.55	48,440.55
	$ 4,781,999.00	$ 4,833,596.37	$ 51,597.37
Excess of Funds Available over Expenditures		$ 6,325.16	$ 6,325.16

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $1,282.60, Operating Expenses of Education, General and Departmental Services were overspent by $6,250.25 and Operating Expenses of Sponsored Operations were overspent by $48,440.55. Actual funds available were $57,922.53 more than anticipated and actual expenditures were $51,597.37 more than approved budget provisions which resulted in funds available exceeding expenditures by $6,325.16. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of the Floyd Junior College provided for expenditures totaling $112,957.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 112,957.00	$ 40,444.90	$(-) 72,512.10
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	87,867.29	87,867.29
	$ 112,957.00	$ 128,312.19	$ 15,355.19
EXPENDITURES			
Capital Outlay	$ 112,957.00	$ 31,617.78	$(-) 81,339.22
Excess of Funds Available over Expenditures		$ 96,694.41	$ 96,694.41

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling $4,316,364.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,832,661.00	$ 2,832,661.00	$ .00
Other Revenues Retained	1,483,703.00	1,505,919.52	22,216.52
	$ 4,316,364.00	$ 4,338,580.52	$ 22,216.52
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,094,158.00	$ 3,084,391.27	$(-) 9,766.73
Sponsored Operations	117,718.00	103,665.20	(-) 14,052.80
Operating Expenses			
Education, General and Departmental Services	868,703.00	890,233.15	21,530.15
Sponsored Operations	235,785.00	255,037.80	19,252.80
	$ 4,316,364.00	$ 4,333,327.42	$ 16,963.42
Excess of Funds Available over Expenditures		$ 5,253.10	$ 5,253.10

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $21,530.15 and Operating Expenses of Sponsored Operations were overspent by $19,252.80. Actual funds available were $22,216.52 more than anticipated and actual expenditures were $16,963.42 more than approved budget provisions which resulted in funds available exceeding expenditures by $5,253.10. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling $798.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 798.00	$ 798.00	$ .00
EXPENDITURES			
Capital Outlay	$ 798.00	$ 798.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling $3,340,492.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,415,006.00	$ 2,415,006.00	$ .00
Other Revenues Retained	925,486.00	842,401.69	(-) 83,084.31
	$ 3,340,492.00	$ 3,257,407.69	$(-) 83,084.31
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,351,864.00	$ 2,294,293.17	$(-) 57,570.83
Operating Expenses			
Education, General and Departmental Services	746,278.00	767,272.07	20,994.07
Sponsored Operations	242,350.00	197,093.62	(-) 45,256.38
	$ 3,340,492.00	$ 3,258,658.86	$(-) 81,833.14
Excess of Funds Available over Expenditures		$(-) 1,251.17	$(-) 1,251.17

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $20,994.07. Actual funds available were $83,084.31 less than anticipated and actual expenditures were $81,833.14 less than approved budget provisions which resulted in expenditures exceeding funds available by $1,251.17.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling $22,100.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 22,100.00	$ 24,926.42	$ 2,826.42
EXPENDITURES			
Capital Outlay	$ 22,100.00	$ 24,409.64	$ 2,309.64
Excess of Funds Available over Expenditures		$ 516.78	$ 516.78

The above comparison indicates that Capital Outlay was overspent by $2,309.64. Actual funds available were $2,826.42 more than anticipated and actual expenditures were $2,309.64 more than approved budget provisions which resulted in funds available exceeding expenditures by $516.78. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling $5,884,523.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,856,795.00	$ 3,856,795.00	$ .00
Other Revenues Retained	2,027,728.00	2,039,709.74	11,981.74
	$ 5,884,523.00	$ 5,896,504.74	$ 11,981.74
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,613,540.00	$ 4,634,393.37	$ 20,853.37
Sponsored Operations	40,045.00	42,454.19	2,409.19
Operating Expenses			
Education, General and Departmental Services	851,555.00	824,939.15	(-) 26,615.85
Sponsored Operations	379,383.00	390,731.48	11,348.48
	$ 5,884,523.00	$ 5,892,518.19	$ 7,995.19
Excess of Funds Available over Expenditures		$ 3,986.55	$ 3,986.55

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $20,853.37, Personal Services of Sponsored Operations were overspent by $2,409.19 and Operating Expenses of Sponsored Operations were overspent by $11,348.48. Actual funds available were $11,981.74 more than anticipated and actual expenditures were $7,995.19 more than approved budget provisions which resulted in funds available exceeding expenditures by $3,986.55. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling $138,650.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 138,650.00	$ 18,936.95	$(-) 119,713.05
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	124,223.23	124,223.23
	$ 138,650.00	$ 143,160.18	$ 4,510.18
EXPENDITURES			
Capital Outlay	$ 138,650.00	$ 6,060.00	$(-) 132,590.00
Excess of Funds Available over Expenditures		$ 137,100.18	$ 137,100.18

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MIDDLE GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling $5,796,696.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,210,894.00	$ 4,210,894.00	$ .00
Other Revenues Retained	1,585,802.00	1,525,791.68	(-) 60,010.32
	$ 5,796,696.00	$ 5,736,685.68	$(-) 60,010.32
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,101,500.00	$ 4,135,613.19	$ 34,113.19
Sponsored Operations	106,459.00	109,968.05	3,509.05
Operating Expenses			
Education, General and Departmental Services	996,594.00	961,953.59	(-) 34,640.41
Sponsored Operations	592,143.00	522,168.84	(-) 69,974.16
	$ 5,796,696.00	$ 5,729,703.67	$(-) 66,992.33
Excess of Funds Available over Expenditures		$ 6,982.01	$ 6,982.01

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $34,113.19 and Personal Services of Sponsored Operations were overspent by $3,509.05. Actual funds available were $60,010.32 less than anticipated and actual expenditures were $66,992.33 less than approved budget provisions which resulted in funds available exceeding expenditures by $6,982.01.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget of Middle Georgia College did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 32,694.14	$ 32,694.14
EXPENDITURES			
Capital Outlay	$ .00	$ 32,694.14	$ 32,694.14
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $32,694.14.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling $5,590,590.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,374,400.00	$ 3,374,400.00	$ .00
Other Revenues Retained	2,216,190.00	2,087,404.45	(-) 128,785.55
	$ 5,590,590.00	$ 5,461,804.45	$(-) 128,785.55
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,142,360.00	$ 3,137,462.62	$(-) 4,897.38
Sponsored Operations	228,867.00	187,657.74	(-) 41,209.26
Operating Expenses			
Education, General and Departmental Services	1,167,866.00	1,162,631.97	(-) 5,234.03
Sponsored Operations	1,051,497.00	973,226.11	(-) 78,270.89
	$ 5,590,590.00	$ 5,460,978.44	$(-) 129,611.56
Excess of Funds Available over Expenditures		$ 826.01	$ 826.01

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling $76,520.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 76,520.00	$ 38,839.81	$(-) 37,680.19
EXPENDITURES			
Capital Outlay	$ 76,520.00	$ 38,736.60	$(-) 37,783.40
Excess of Funds Available over Expenditures		$ 103.21	$ 103.21

JUNIOR COLLEGES continued

WAYCROSS JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling $2,050,398.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,399,400.00	$ 1,399,400.00	$ .00
Other Revenues Retained	650,996.00	643,467.05	(-) 7,530.95
	$ 2,050,398.00	$ 2,042,867.05	$(-) 7,530.95
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,367,112.00	$ 1,371,229.62	$ 4,117.62
Sponsored Operations	90,477.00	89,078.13	(-) 1,398.87
Operating Expenses			
Education, General and Departmental Services	344,855.00	331,279.20	(-) 13,575.80
Sponsored Operations	247,954.00	249,193.91	1,239.91
	$ 2,050,398.00	$ 2,040,780.86	$(-) 9,617.14
Excess of Funds Available over Expenditures		$ 2,086.19	$ 2,086.19

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $4,117.62 and Operating Expenses of Sponsored Operations were overspent by $1,239.91. Actual funds available were $7,530.95 less than anticipated and actual expenditures were $9,617.14 less than approved budget provisions which resulted in funds available exceeding expenditures by $2,086.19.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling $9,375.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 9,375.00	$ 7,733.87	$(-) 1,641.13
EXPENDITURES			
Capital Outlay	$ 9,375.00	$ 7,733.87	$(-) 1,641.13
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling $2,820,505.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,112,877.00	$ 1,112,877.00	$ .00
Other Revenues Retained	1,707,628.00	1,638,259.92	(-) 69,368.08
	$ 2,820,505.00	$ 2,751,136.92	$(-) 69,368.08
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 912,307.00	$ 923,421.60	$ 11,114.60
Sponsored Operations	779,378.00	760,702.75	(-) 18,675.25
Operating Expenses			
Education, General and Departmental Services	655,070.00	600,954.53	(-) 54,115.47
Sponsored Operations	473,750.00	476,884.21	3,134.21
	$ 2,820,505.00	$ 2,761,963.09	$(-) 58,541.91
Excess of Funds Available over Expenditures		$(-) 10,826.17	$(-) 10,826.17

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $11,114.60 and Operating Expenses of Sponsored Operations were overspent by $3,134.21. Actual funds available were $69,368.08 less than anticipated and actual expenditures were $58,541.91 less than approved budget provisions which resulted in expenditures exceeding funds available by $10,826.17.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 56 of the Supplemental Appropriations Act of 1983-1984.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography provided for expenditures totaling $7,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 7,500.00	$ 11,335.17	$ 3,835.17
EXPENDITURES			
Capital Outlay	$ 7,500.00	$ 509.00	$(-) 6,991.00
Excess of Funds Available over Expenditures		$ 10,826.17	$ 10,826.17